DOCUMENT RESUME

ED 031 809 EA 002 481

Financial Status of the Public Schools, 1968.
National Education Association, Washington, D.C.
Pub Date 68
Note-73p.
Available from-Publications Sales Section, National Education Association, 1201 Sixteenth St., N.W., Washington, D.C. 20036 (Stock #511-20828, $1.50).
EDRS Price MF-$0.50 HC Not Available from EDRS.
Descriptors-Capital Outlay (for Fixed Assets), College Attendance, College Faculty, *Educational Finance, *Enrollment Trends, Expenditure Per Student, Federal Aid, Income, *Instructional Staff, *Population Trends, Private Schools, *Public Schools, State Legislation, Students, Taxes, Teacher Education, Teacher Salaries, Teacher Supply and Demand

This report presents figures portraying the status of school finance for the 1967-68 school year, and outlines the trends that will have some impact on school finance in the near future. Among the areas discussed are population and enrollment trends, staffing of schools, expenditures on education, and revenue for educational purposes. The study's highlights included: (1) Births and birth rates declined, but total enrollments rose; (2) shortages of qualified teachers and other professional workers continued; (3) teacher strikes and sanctions continued to grow, but negotiated settlements also increased; (4) central cities continued to lose resources while their expenditures increased; (5) State tax revenues increased with new enactments or higher rates, primarily as a result of mounting property taxes. Nonetheless, it is concluded, schools were better financed in 1967-68 than in previous years. The outlook for 1969 is good, although it is partly clouded by inflation and the Federal surtax. Similar data for 1968-69 can be found in EA 002 543. (DE)

ED031 809

U.S. DEPARTMENT OF HEALTH, EDUCATION & WELFARE
OFFICE OF EDUCATION

THIS DOCUMENT HAS BEEN REPRODUCED EXACTLY AS RECEIVED FROM THE PERSON OR ORGANIZATION ORIGINATING IT. POINTS OF VIEW OR OPINIONS STATED DO NOT NECESSARILY REPRESENT OFFICIAL OFFICE OF EDUCATION POSITION OR POLICY.

PROCESS WITH MICROFICHE AND PUBLISHER'S PRICES. MICROFICHE REPRODUCTION ONLY.

FINANCIAL STATUS OF THE PUBLIC SCHOOLS

COMMITTEE ON EDUCATIONAL FINANCE
NATIONAL EDUCATION ASSOCIATION

1968

EA 002 481

NATIONAL EDUCATION ASSOCIATION
1201 Sixteenth Street, N.W.
Washington, D.C. 20036

$1.50 per copy; quantity discounts
Stock #511-20828

NATIONAL EDUCATION ASSOCIATION

President: Braulio Alonso
Executive Secretary: Sam M. Lambert
Assistant Executive Secretary for Research: Glen Robinson

COMMITTEE ON EDUCATIONAL FINANCE

WILLIAM D. FIRMAN, Chairman, Assistant Commissioner, State Department of Education, Albany, New York 12201

CARL M. BAIR, Executive Secretary, Palm Beach County Classroom Teachers Association, West Palm Beach, Florida 33401

JOHN P. HINDMAN, Classroom Teacher, 1128 Walnut Drive, Casa Grande, Arizona 85222

JOHN A. MATTHEWS, Classroom Teacher, 2412 Howard Avenue, Billings, Montana 59101

WILLIAM P. MC LURE, Director, Bureau of Educational Research, College of Education, University of Illinois, Urbana, Illinois 61822

RESEARCH DIVISION

Eugene P. McLoone, Assistant Director, and Staff Contact for the Committee on Educational Finance

Nettie S. Shapiro, Research Associate

Joanne H. Bodley, Research Assistant

Beatrice C. Lee, Publications Editor

Permission to reproduce this copyrighted work has been granted to the Educational Resources Information Center (ERIC) and to the organization operating under contract with the Office to Education to reproduce documents included in the ERIC system by means of microfiche only, but this right is not conferred to any users of the microfiche received from the ERIC Document Reproduction Service. Further reproduction of any part requires permission of the copyright owner.

Copyright © 1968 by the National Education Association
All Rights Reserved

CONTENTS

Foreword 4

Dimensions of Formal Education 5

- Pupils 5
- Population 7
- Stable Migration 11
- Propensity To Attend School 13
- College Enrollment 16
- Private Schools 17
- Outlook 18

Employment in the Schools 20

- Elementary- and Secondary-School Teachers 20
- Profile of the Public-School Classroom Teacher 21
- Supply of Teachers 22
- Factors of Unusual Influence 23
- Shortages 23
- College Training of Teachers 29
- Salaries in Public Schools 29
- Trends in Negotiation 33
- Faculty in Higher Education 34

Expenditures 37

- Federal Expenditures for Education 38
- Expenditures in Higher Education 42
- Public Elementary and Secondary Education 42
- Current Expenditures 42
- Expenditures of Local School Systems 47
- Current Expenditures for Other Programs 52
- Capital Outlay and Interest 52

Revenue 56

- Comparison of Central-City, Suburban Tax Burden 58
- State Tax Legislation in 1967 58
- State School Legislation, 1967 68
- Effort To Support Public Elementary and Secondary Schools 70
- Local Tax and Bond Referendums 70

FOREWORD

The status of school finance and trends affecting school finance are presented in this report. A few highlights are worth special mention.

Births and birth rates are declining. As a result, the class entering elementary school will decline yearly through 1973. However, total enrollments are rising. More members of the age group 5-24 years are attending school, enrolling sooner, and staying longer. Kindergartens, junior colleges, and state colleges and universities are expanding fast.

Shortages of qualified teachers and other professional workers continued. The percentage of teachers without a bachelor's degree declined overall, but increased slightly at the secondary level. Salaries, at least comparable to the minimum budget for a city worker's family, are necessary to attract and retain qualified teachers.

Increasing irritation with the slow rate of progress in increasing salaries and supportive staff, and classroom supplies and equipment is shown by the growing number of teacher strikes and sanctions. Teacher/school-board negotiation agreements also increased.

The nation's central cities are spending less for schools than the nearby suburbs. However, neither the increased burden for educational services nor the decreased base for school support, has been recognized by state grant plans for local schools. State governments can no longer ignore the fact that the central cities are losing resources while their expenditures continue to increase.

State tax revenue increased with new enactments or higher rates. Mounting property taxes for schools provided the major increase in school funds as the 1967 state enactments are not fully reflected in school revenue and as federal grants expanded slowly. Full funding of existing federal programs and major new federal programs for schools are imperative to finance education adequately.

Nonetheless, schools were better financed in 1967-68 than in previous years, and the outlook for next year is good, although partly clouded by inflation and the federal surtax. The improvement in school finance is largely the result of the public's confidence in education as an investment and of the profession's work for increased school support.

The NEA Committee on Educational Finance presents this fifth annual report so that the teaching profession may assess the progress in financing schools and prepare for the tasks ahead. This report is largely the work of the Research Division staff: Eugene P. McLoone, Assistant Director and NEA Staff Contact for the Committee on Educational Finance; Joanne H. Bodley, Research Assistant; Nettie S. Shapiro, Research Associate; and Beatrice C. Lee, Publications Editor.

William D. Firman, Chairman

DIMENSIONS OF FORMAL EDUCATION

IN FALL 1967, 57.6 million pupils were enrolled in the regular schools, public and private, at all grade levels. All full- and part-time workers in the schools were estimated at 5.6 million, 3.6 million of which were teachers, administrators, or other professional staff. The total expenditures of the regular schools are estimated at $52.2 billion for the school year 1967-68.

Pupils

Enrollment in the regular schools totaled 46.0 million in 1960. By fall 1967 enrollment increased 11.6 million, or 25.2 percent, to 57.6 million. Total enrollment is expected to rise by 5.7 million, or 9.9 percent, to 63.3 million by fall 1975.

In the past seven years the largest percentage gains in enrollment have been in higher education and in the public sector as follows:

Fall enrollment (in millions)

Level	1960	1967	Projections, 1975	Percent increase 1960 to 1967	Percent increase 1967 to 1975
Public elementary and secondary	36.3	43.8	46.5	20.7%	6.2%
Private elementary and secondary	5.9	6.9	7.1	16.9	2.9
Public higher education	2.3	4.8	6.9	108.7	43.8
Private higher education	1.5	2.1	2.8	40.0	33.3
TOTAL	46.0	57.6	63.3	25.2%	9.9%

Increases and projections

Source:

U.S. Department of Health, Education, and Welfare, Office of Education. Projections of Educational Statistics to 1975-76. 1966 edition. Washington, D.C.: Government Printing Office, 1966. p. 5 and 8.

U.S. Department of Health, Education, and Welfare, Office of Education. Opening Fall Enrollment in Higher Education 1967. Washington, D.C.: Government Printing Office, 1967. Table 9, p. 15.

Greatest gains in colleges

The largest percentage gains in enrollment since 1960 have been in institutions of higher education. Enrollments in the public institutions of higher education have more than doubled, increasing nearly 109 percent from fall 1960 to fall 1967. The largest increase in numbers enrolled has been in the public elementary and secondary school where enrollments climbed 7.5 million from 36.3 million in fall 1960 to 43.8 million by fall 1967.

The enrollment increase expected between fall 1967 and fall 1975 is more moderate. Enrollments in public higher education are expected to continue to increase considerably faster than other school sectors for an eight-year gain of 43.8 percent. The public elementary- and secondary-school enrollments are expected to increase 6.2 percent by fall 1975 and to add an estimated 2.7 million pupils over the eight-year period, with more than half of the increase, or 1.5 million, coming in the next three years to 1970.

The enrollments cited above are mainly those in the regular school programs leading to diplomas or degrees. Hence, the figures understate the involvement of the total population in education and work-related training and retraining. These include nursery school and some Head Start programs, adult education programs, post-high-school sub-collegiate vocational training, Job Corps training, apprentice programs, and inservice training programs for employees. Other types of enrollment not included are those in residential schools for exceptional children, elementary and secondary schools associated with institutions of higher education, and some federally operated schools on reservations and installations. Enrollments in special schools, such as trade schools and business colleges, which are not reported as enrollments in regular schools, totaled 1.3 million according to the fall 1966 enrollment survey of the Bureau of the Census.1/

Enrollments in special schools

The size of enrollments that lie ahead reflects expected changes in the numbers in the school-age population, the school retention rates for the teen- and college-age youth, the increase in kindergarten attendance for 4- and 5-year-olds, and changes in the shares of enrollments between public and private schools.

1/ U.S. Department of Commerce, Bureau of the Census. School Enrollment: October 1966. Current Population Reports, Series P-20, No. 167. Washington, D.C.: Government Printing Office, August 30, 1967. Table 7, p. 15.

Population

The total population of the United States, including the armed forces overseas, increased 28.3 million from 151,718,000 in April 1950 to 180,007,000 by April 1960. Growth slowed down during the 1960's. By July 1967 the total population was estimated at 199,118,000 and is expected to reach between 215,367,000 (Series D) and 223,785,000 (Series B) in 1975 for a total gain of 16.2 million to 24.7 million persons in eight years.

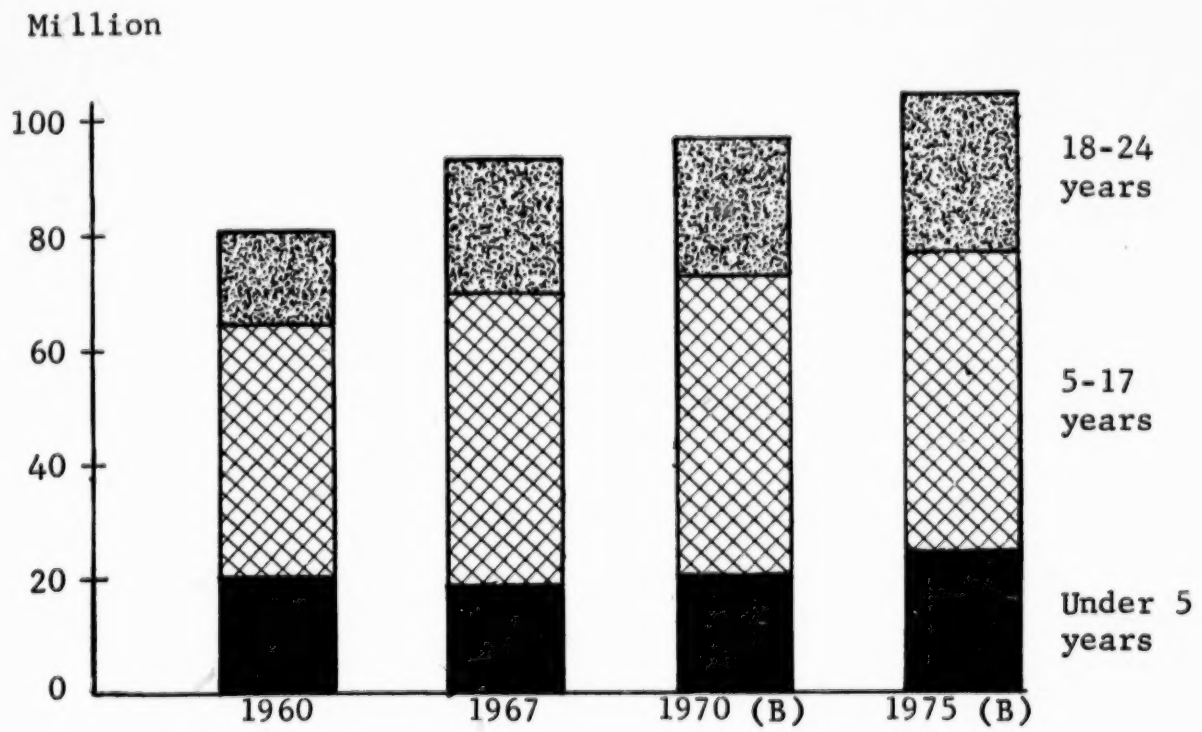
Changes in school-age group

The school-age population (5 to 17 years of age) increased 16.7 percent from 44,196,000 in July 1960 to 51,590,000 in July 1967 and is expected to increase 2.8 percent by July 1970. By 1975 the population 5-17 is expected to remain at about the 1970 level in the B series of Census projections or decline to about the 1966 level in the D series.

The population of college age, which increased 38.1 percent from 16,122,000 in July 1960 to 22,269,000 in July 1967, is projected to increase 10.4 percent to 24,589,000 by 1970 and on up to 27,536,000 by 1975.

The population under 5 years of age--the preschool age group--declined from 20,364,000 in July 1960 to 19,191,000 in July 1967. The Census projections of this age group for 1970

School-age population



POPULATION
(in thousands)

Age group	1960	1967	1970		1975	
			Series B	Series D	Series B	Series D
Under 5 years	20,364	19,191	20,027	17,625	24,350	18,323
5-17	44,196	51,590	53,032		53,495	51,104
18-24	16,122	22,269	24,589		27,536	
25-34	22,911	23,092	25,315		31,423	
35-44	24,223	23,984	22,961		22,459	
45-64	36,208	40,194	41,817		43,363	
65 and over .	16,658	18,796	19,585		21,159	
TOTAL[a] ..	180,684	199,118	207,326	204,923	223,785	215,367

Sources:

U.S. Department of Commerce, Bureau of the Census. Projections of the Population of the United States by Age, Sex and Color to 1990, with Extensions of Total Population to 2015. Current Population Reports, Series P-25, No. 381. Washington, D.C.: Government Printing Office, December 18, 1967. p. 71, 80.

U.S. Department of Commerce, Bureau of the Census. Estimates of the Population of the United States, by Age, Race, and Sex: July 1, 1964 to 1967. Current Population Reports, Series P-25, No. 385. Washington, D.C.: Government Printing Office, February 14, 1968. p. 1.

a/ Totals differ slightly from summary of state detail given in Table 1.

---

range from 20,027,000 (Series B) to 17,625,000 (Series D) and for 1975 from 24,350,000 (Series B) to 18,323,000 (Series D). A summary of the population by age groups is shown above.

Table 1 shows by state the resident population (not including armed forces overseas) for 1960, 1967, and four projections for 1975. Series I and II represent two assumptions about the migration rate of the population among the states. Series B and D are based on different assumptions about the fertility rate. Series B assumes a moderate increase from present fertility levels; whereas, Series D assumes a continued decline from present levels.

Continued decrease in birth rate

Table 2 shows the estimates of births for the years ending June 30 since World War II and the two series of projections of births to 1975. In 1965, the number of births fell below the four million mark for the first time since 1953. In the past two years there has been a further decrease in births. The birth rate itself also experienced a drop--to 17.9 in 1967--the lowest in this century.

TABLE 1.--TOTAL POPULATION OF STATES, 1960, 1967, AND 1975
(in thousands)

State and region	April 1, 1960	July 1, 1967	1975			
			I-B	II-B	I-D	II-D
1	2	3	4	5	6	7
UNITED STATES	179,323	197,863	222,802	222,802	214,384	214,384
NEW ENGLAND	10,509	11,321	12,471	12,491	12,027	12,047
Maine	969	973	1,031	1,043	993	1,005
New Hampshire	607	686	800	795	771	765
Vermont	390	417	441	444	425	428
Massachusetts	5,149	5,421	5,842	5,870	5,636	5,664
Rhode Island	859	900	959	965	926	931
Connecticut	2,535	2,925	3,397	3,374	3,276	3,254
MIDDLE ATLANTIC	34,168	36,968	40,747	40,804	39,334	39,393
New York	16,782	18,336	20,450	20,486	19,739	19,776
New Jersey	6,067	7,003	8,156	8,093	7,864	7,805
Pennsylvania	11,319	11,629	12,141	12,225	11,731	11,813
EAST NORTH CENTRAL	36,225	39,123	42,534	42,692	40,927	41,082
Ohio	9,706	10,458	11,461	11,486	11,033	11,058
Indiana	4,662	5,000	5,417	5,435	5,212	5,230
Illinois	10,081	10,893	11,840	11,879	11,395	11,435
Michigan	7,823	8,584	9,259	9,314	8,903	8,956
Wisconsin	3,952	4,189	4,557	4,578	4,383	4,403
WEST NORTH CENTRAL	15,394	15,961	16,896	17,017	16,265	16,381
Minnesota	3,414	3,582	3,905	3,926	3,753	3,774
Iowa	2,758	2,753	2,807	2,839	2,706	2,736
Missouri	4,320	4,603	4,870	4,885	4,692	4,706
North Dakota	632	639	677	688	650	661
South Dakota	681	674	702	713	674	685
Nebraska	1,411	1,435	1,538	1,552	1,480	1,493
Kansas	2,179	2,275	2,397	2,416	2,309	2,327
SOUTH ATLANTIC	25,972	29,480	34,232	34,104	32,887	32,761
Delaware	446	523	617	613	592	589
Maryland	3,101	3,682	4,359	4,326	4,186	4,155
District of Columbia	764	809	935	935	895	895
Virginia	3,967	4,536	5,243	5,233	5,036	5,027
West Virginia	1,860	1,798	1,755	1,789	1,696	1,728
North Carolina	4,556	5,029	5,596	5,618	5,373	5,394
South Carolina	2,383	2,599	2,865	2,889	2,742	2,765
Georgia	3,943	4,509	5,142	5,147	4,928	4,933
Florida	4,952	5,995	7,720	7,552	7,438	7,275
EAST SOUTH CENTRAL	12,050	12,970	14,228	14,304	13,661	13,731
Kentucky	3,038	3,189	3,400	3,431	3,271	3,301
Tennessee	3,567	3,892	4,345	4,349	4,181	4,185
Alabama	3,267	3,540	3,922	3,938	3,763	3,777
Mississippi	2,178	2,348	2,560	2,585	2,445	2,468
WEST SOUTH CENTRAL	16,951	18,993	21,484	21,518	20,612	20,643
Arkansas	1,786	1,968	2,184	2,188	2,097	2,100
Louisiana	3,257	3,662	4,162	4,172	3,979	3,988
Oklahoma	2,328	2,495	2,655	2,666	2,559	2,569
Texas	9,580	10,869	12,482	12,492	11,977	11,986
MOUNTAIN	6,855	7,796	9,398	9,371	9,012	8,985
Montana	675	701	764	771	734	740
Idaho	667	699	760	765	731	735
Wyoming	330	315	354	356	340	343
Colorado	1,754	1,975	2,340	2,330	2,250	2,241
New Mexico	951	1,003	1,215	1,220	1,159	1,164
Arizona	1,302	1,634	2,126	2,099	2,037	2,010
Utah	891	1,024	1,207	1,209	1,155	1,157
Nevada	285	444	632	620	605	594
PACIFIC	21,198	25,249	30,812	30,502	29,659	29,361
Washington	2,853	3,087	3,304	3,316	3,185	3,197
Oregon	1,769	1,999	2,239	2,229	2,162	2,152
California	15,717	19,153	24,129	23,805	23,224	22,913
Alaska	226	272	328	331	311	314
Hawaii	632	739	812	821	777	785

Source:

U.S. Department of Commerce, Bureau of the Census. Estimates of the Population of States: July 1, 1966, with Provisional Estimates for July 1, 1967. Current Population Reports, Series P-25, No. 380. Washington, D.C.: Government Printing Office, November 24, 1967. p. 16.

U.S. Department of Commerce, Bureau of the Census. Revised Projections of the Population of States 1970 to 1985. Current Population Reports, Series P-25, No. 375. Washington, D.C.: Government Printing Office, October 3, 1967. p. 18, 19.

NOTE: Series I is based on the assumption that the gross interstate migration patterns will continue throughout the projection period within the range observed in 1955-1960 and 1960-1965.

Series II is based on the assumption that the state migration differentials will gradually be reduced so as to result in no net migration in 50 years.

Series B and D are based on different assumptions of national fertility. Series B assumes a moderate increase from present fertility levels. Series D, however, assumes a continued decline from present levels. Assumption of mortality and immigration is the same in both series.

TABLE 2.--ESTIMATES OF BIRTHS (in thousands) FOR 1946-1967 AND PROJECTIONS TO 1975

Year ending June 30	Estimated number	Series B projection	Series D projection
1	2	3	4
1946	2,873	...	...
1947	3,948	...	...
1948	3,658	...	...
1949	3,660	...	...
1950	3,638	...	...
1951	3,771	...	...
1952	3,859	...	...
1953	3,951	...	...
1954	4,045	...	...
1955	4,119	...	...
1956	4,167	...	...
1957	4,312	...	...
1958	4,313	...	...
1959	4,298	...	...
1960	4,279	...	...
1961	4,350	...	...
1962	4,259	...	...
1963	4,185	...	...
1964	4,119	...	...
1965	3,940	...	...
1966	3,732	...	...
1967	3,611	...	...
1968	...	4,074	3,548
1969	...	4,261	3,555
1970	...	4,421	3,569
1971	...	4,643	3,592
1972	...	4,807	3,648
1973	...	4,968	3,717
1974	...	5,126	3,799
1975	...	5,280	3,893

Sources:

U.S. Department of Commerce, Bureau of the Census. Estimates of the Population of the United States and Components of Change: 1940 to 1965. Series P-25, No. 302. Washington, D.C.: Government Printing Office, March 11, 1965. p. 8.

U.S. Department of Commerce, Bureau of the Census. Estimates of the Population of the United States, By Age, Race, and Sex: July 1, 1964 to 1967. Series P-25, No. 385. Washington, D.C.: Government Printing Office, February 14, 1968. p. 5.

U.S. Department of Commerce, Bureau of the Census. Projections of the Population of the United States by Age, Sex, and Color to 1990, with Extensions of Population By Age and Sex to 2015. Series P-25, No. 381. Washington, D.C.: Government Printing Office, December 18, 1967. p. 51 and 52.

Stable Migration

Studies of migrations by the U.S. Bureau of the Census since 1948 show that the annual variation in the rate has been small, ranging between 18.3 and 21.0 percent. From March 1966 to March 1967, 18.3 percent of the population moved. Among the school-age population the migration rates shown below indicate low levels of migration for all but the youngest segment of the elementary- and secondary-school age groups and a rather high rate for the college and young adult group:

Age group (years)	Migration rates: Total	Same county	Different county: Same state	Different county: Different state
5 and 6	20.8%	13.0%	3.6%	4.2%
7 to 13	16.2	10.3	2.7	3.2
14 to 17	13.4	9.1	2.4	1.9
18 to 19	23.3	14.8	4.2	4.3
20 to 24	41.0	24.3	7.4	9.4
All ages	18.3	11.6	3.3	3.4

Source:
U.S. Department of Commerce, Bureau of the Census. Mobility of the Population of the United States, March 1966 to March 1967. Current Population Reports, Series P-20, No. 171. Washington, D.C.: Government Printing Office, April 30, 1968. p. 12.

Changes in net migration

In recent years the West continued to gain from net migration, but the gains declined sharply from an annual average of 500,000 from 1960 to 1964 to an average of 150,000 from 1964 to 1966. From 1965 to 1966, a gain of 60,000 in net migration was registered for the Northeast compared to losses noted in prior years.

As in previous years, 1967 Census figures again indicated a greater incidence of mobility in the population of the West than in any other region. The total mobility rate for persons living in the West was 24 percent, as compared with 21 percent for those living in the South, 17 percent for the North Central region, and 14 percent for the Northeast.

Migration has been to metropolitian areas and to suburban counties within metropolitan areas. On July 1, 1965, 130 million people, or about two-thirds of the United States population of 194 million, were estimated to live in 219 metropolitan areas, which comprise 437, or one-seventh of the 3,049 counties.

TABLE 3.--METROPOLITAN AND NON-METROPOLITAN POPULATION, JULY 1, 1965, AND PERCENT CHANGE, 1950, 1960, 1965

Area	Population (in thousands) July 1, 1965	Average annual percent change		Average annual rate per 1,000 population			
				Natural increase		Net migration	
		1950 to 1960	1960 to 1965	1950 to 1960	1960 to 1965	1950 to 1960	1960 to 1965
1	2	3	4	5	6	7	8
United States	193,795	+1.7%	+1.5%	1.5	1.3	+0.2	+0.2
Metropolitan counties ..	129,993	+2.4	+1.7	1.5	1.3	+0.8	+0.4
Central counties	100,946	+2.0	+1.4	1.5	1.3	+0.5	+0.1
Suburban counties ...	29,047	+3.7	+2.6	1.6	1.4	+2.1	+1.2
Non-metropolitan counties	63,803	+0.5	+1.1	1.5	1.2	-1.0	-0.2

Source:

U.S. Department of Commerce, Bureau of the Census. Projections of the Population of the United States, by Age, Sex, and Color to 1990, with Extensions of Population by Age and Sex to 2015. Current Population Reports, Population Estimates, Series P-25, No. 371. Washington, D.C.: Government Printing Office, August 14, 1967. p. 1, 2.

Migration to metropolitan areas continued from 1960 to 1965 but at a slower rate than in the decade from 1950 to 1960.

Suburban counties gained at a higher rate from migration than did central counties. Because of the age pattern of migrants, suburban counties registered larger natural increases in population (births minus deaths) than did other areas.

From 1960 to 1965, central counties also had a larger rate of natural increase in their population than nonmetropolitan counties. These facts of migration point to increasing numbers of school-age children in metropolitan counties, and an increasing percentage of total school-age population in these counties. Most probably, the increases will be greater in the larger population size metropolitan areas as the rate of migration increases from smaller to larger metropolitan areas.

A discernible relationship exists between income level and mobility rate. Census figures show that the mobility

rate for males with annual incomes below $7,000 was appreciably higher than that among males whose incomes exceeded $7,000. Males in the income brackets below $7,000 had a mobility rate which ranged from 18.3 to 22.7; those in the over $7,000 bracket had a lower mobility rate. Males with an income of $7,000-9,999 had a 15.4 mobility rate, while those in the over $10,000 range had the lowest rate of 13.0.

Propensity To Attend School

In October 1966, more than 99 percent of the school-age population age 7 to 15 years were enrolled in public or private regular schools. Table 4 shows the 10-year trend in the enrollment ratios of the civilian noninstitutional population. Over the years from fall 1956 to fall 1966, enrollment of 5-year-olds in kindergarten and elementary school increased from

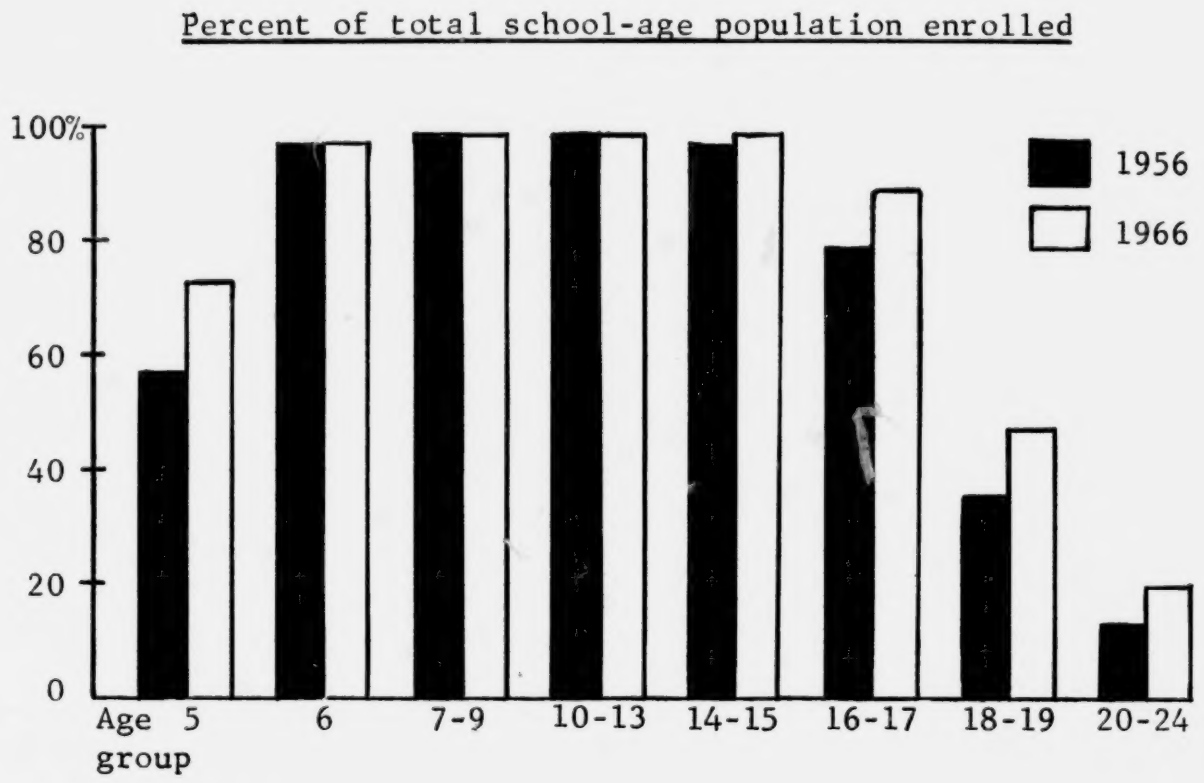
TABLE 4.--PERCENT OF SCHOOL-AGE POPULATION ENROLLED IN REGULAR SCHOOLS, OCTOBER 1956 TO OCTOBER 1966

Year	Age groups							
	5	6	7-9	10-13	14-15	16-17	18-19	20-24
1	2	3	4	5	6	7	8	9
1956	58.9%	97.0%	99.4%	99.2%	96.9%	78.4%	35.4%	12.8%
1957	60.2	97.4	99.5	99.5	97.1	80.5	34.9	14.0
1958	63.8	97.3	99.5	99.5	96.9	80.6	37.6	13.4
1959	62.9	97.5	99.4	99.4	97.5	82.9	36.8	12.7
1960	63.7	98.0	99.6	99.5	97.8	82.6	38.4	13.1
1961	66.3	97.4	99.4	99.3	97.6	83.6	38.0	13.7
1962	66.8	97.9	99.2	99.3	98.0	84.3	41.8	15.6
1963	67.8	97.4	99.4	99.3	98.4	87.1	40.9	17.3
1964	68.5	98.2	99.0	99.0	98.6	87.7	41.6	16.8
1965	70.1	98.7	99.3	99.4	98.9	87.4	46.3	19.0
1966	72.8	97.6	99.3	99.3	98.6	88.5	47.2	19.9

Source:

U. S. Department of Commerce, Bureau of the Census. School Enrollment: October 1965. Current Population Reports, Series P-20, No. 162. Washington, D. C.: Government Printing Office, March 24, 1967. p. 7.

U. S. Department of Commerce, Bureau of the Census. School Enrollment: October 1966. Current Population Reports, Series P-20, No. 167. Washington, D. C.: Government Printing Office, August 30, 1967. 16 p.



58.9 percent to 72.8 percent. The ratio for 6-year-olds which was 97.0 percent in 1956 improved to 97.6 percent by 1966. The ratio for 16- and 17-year-olds increased 10.1 percentage points from 78.4 percent in 1956 to 88.5 percent in 1966. Sharp increases are also noted for the older groups, 18-19 and 20-24 years.

Youth not enrolled in school

The number of youth 5-17 years old not enrolled in school has decreased in recent years despite an increase in the population of the age group. In 1960, 2,752,000 youth 5-17 in a population of 45,053,000 were not enrolled in school. By 1965, 2,426,000 youth in a population of 49,904,000 were not enrolled. In October 1966, an estimated 2,345,000 youth in the 5-17 population of 50,689,000 were not enrolled. Of the number not in school, 1,254,000 were 5- and 6-year-olds, 193,000 were 7 to 13 years old, and 898,000 were 14 to 17 years old.

If the enrollment population ratio for the youngest and oldest segments of the school-age group had been at 99.3 percent in fall 1966, school enrollment would have been larger by an estimated 2.0 million pupils--1.2 million more 5- and 6-year-olds in kindergarten and elementary school and nearly 800,000 additional 14- to 17-year-olds.

School dropouts

There is an accumulation of young adults in the population who have left school prior to high-school graduation. The

TABLE 5.--FALL 1967 ENROLLMENTS IN REGULAR SCHOOLS

State	Grand total	Elementary and secondary (K-12)		Institutions of higher education[a/][b/]	
		Public[a/]	Private[a/]	Public	Private
1	2	3	4	5	6
Alabama	952,160	830,885	32,700	71,348	17,227
Alaska	74,342	66,006	2,500	5,180	656
Arizona	507,749	394,000	35,200	77,366	1,183
Arkansas	512,987	451,482	13,000	37,221	11,284
California	5,902,826	4,500,000	428,400	863,139	111,287
Colorado	649,509	509,000	47,200	79,325	13,984
Connecticut	827,973	609,577	122,600	48,615	47,181
Delaware	153,533	117,560	20,800	12,781	2,392
District of Columbia	240,810	149,306	26,400	2,371	62,733
Florida	1,576,801	1,299,954	97,000	138,506	41,341
Georgia	1,221,748	1,094,572	28,700	74,231	24,245
Hawaii	229,351	169,004	32,500	25,584	2,263
Idaho	213,976	177,604	10,000	20,511	5,861
Illinois	3,112,492	2,188,000	581,200	205,605	137,687
Indiana	1,489,130	1,181,137	144,600	111,341	52,052
Iowa	840,272	634,000	107,200	58,441	40,631
Kansas	666,025	520,756	56,200	73,796	15,273
Kentucky	867,711	679,600	97,900	66,086	24,125
Louisiana	1,100,185	840,314	155,700	84,807	19,364
Maine	293,019	229,200	38,300	17,299	8,220
Maryland	1,089,383	826,073	147,800	82,547	32,963
Massachusetts	1,619,179	1,083,841	282,700	75,903	176,735
Michigan	2,722,266	2,042,000	362,800	266,225	51,241
Minnesota	1,183,539	865,000	180,300	109,510	28,729
Mississippi	667,704	582,588	20,400	56,732	7,984
Missouri	1,328,400	991,219	183,900	101,962	51,319
Montana	216,875	171,000	22,700	20,663	2,512
Nebraska	441,225	324,070	62,200	41,753	13,202
Nevada	124,555	111,580	4,400	8,575	...
New Hampshire	202,390	138,497	38,100	13,810	11,983
New Jersey	1,844,748	1,368,000	324,200	90,421	62,127
New Mexico	342,001	278,734	29,500	30,992	2,775
New York	4,917,451	3,318,000	922,200	326,961	350,290
North Carolina	1,349,646	1,193,267	21,400	87,372	47,607
North Dakota	196,645	147,844	22,300	25,590	911
Ohio	3,102,156	2,358,900	429,300	218,229	95,727
Oklahoma	715,253	592,901	22,000	82,952	17,400
Oregon	589,931	462,326	37,300	76,832	13,473
Pennsylvania	3,264,094	2,256,000	660,200	147,624	200,270
Rhode Island	261,385	166,776	57,700	19,521	17,388
South Carolina	712,712	644,300	16,600	32,402	19,410
South Dakota	220,746	167,563	25,700	20,765	6,718
Tennessee	1,021,616	874,333	34,700	75,591	36,992
Texas	3,083,681	2,572,000	163,200	278,156	70,325
Utah	380,087	297,714	6,600	40,411	35,362
Vermont	126,800	90,993	19,400	7,912	8,495
Virginia	1,195,431	1,017,000	60,900	89,446	28,085
Washington	987,496	781,500	61,500	123,875	20,621
West Virginia	487,616	415,928	19,000	41,023	11,665
Wisconsin	1,356,185	921,032	278,600	122,131	34,422
Wyoming	101,698	85,388	4,300	12,010	...
United States	57,300,072[c/]	43,788,324	6,600,000	4,816,028[c/]	2,095,720

Sources and Notes:

Column 3 from: National Education Association, Research Division. Estimates of School Statistics, 1967-68. Research Report 1967-R19. Washington, D.C.: the Association, 1967. Table 2, column 10, p. 25.

Column 4 from: U.S. Department of Health, Education, and Welfare, Office of Education. Digest of Educational Statistics, 1967. Washington, D.C.: Government Printing Office, 1967. Table 34, p. 30.

Columns 5 and 6 from: U.S. Department of Health, Education, and Welfare, Office of Education. Opening Fall Enrollment in Higher Education, 1967. Washington, D.C.: Government Printing Office, 1967. Table 13, p. 22 and Table 16, p. 28.

a/ Estimates.

b/ Includes students in occupational programs not chiefly creditable toward a bachelor's degree.

c/ Total includes 14,579 enrolled in U.S. Service Schools.

Bureau of the Census has estimated that 4,437,000 or 14 percent of young adults 14 to 24 years of age, almost 1 million of whom were still under 17 years of age, were not high-school graduates and were not enrolled in school in 1964. Many of these young adults could return to school to complete high school.

College Enrollment

All college enrollments, including degree and nondegree status students, exceeded 6.9 million in fall 1967. When compared with figures showing the percent of increase of high-school graduates over the previous year, the rate of college enrollments is increasing faster than that for the high-school graduates. College enrollment rates have followed the trend in high-school graduates which reflects both the underlying population statistics and the higher high-school retention rate. The figures below show the trend since 1960 for all college students, including resident and extension degree-credit students as well as nondegree students and the percent of change over the previous year in college enrollments and high-school graduates.

Trend in college enrollment

Fall	College enrollment	Percent increase over previous year: College enrollment	Percent increase over previous year: High-school graduates
1960	3,772,000	...	...
1961	4,048,000	7.3%	6.1%
1962	4,401,000	8.7	-2.8
1963	4,765,867	8.3	3.2
1964	5,320,294	11.6	15.9
1965	5,920,864	11.3	17.6
1966	6,389,872	7.9	-0.2
1967	6,911,748	8.2	1.6

Sources:

U.S. Department of Health, Education, and Welfare, Office of Education. Projections of Educational Statistics to 1975-76. Washington, D.C.: Government Printing Office, 1966. p. 5. (Data for years 1960-1962.)

U.S. Department of Health, Education, and Welfare, Office of Education. Opening Fall Enrollment in Higher Education, 1967 (and earlier reports from 1963 on). Washington, D.C.: Government Printing Office, 1967. Table 9, p. 15.

Private Schools

Until the late 1960's, private elementary and secondary schools increased enrollments proportionately faster than the public schools (Table 6). The private school share of total enrollments rose from 10.9 percent in fall 1950 to 14.9 percent by fall 1959. Since 1959, the percentage has decreased to an estimated 13.4. Between fall 1965 and fall 1966, private elementary-school enrollment (grades 1-8) decreased from 4,761,000 to 4,684,000, and private high-school enrollment (grades 9-12) decreased from 1,457,000 to 1,377,000. According to the Bureau of the Census figures (grades 1-12), there were 157,000 fewer enrollees in fall 1966 than fall 1965.

Trend in private-school enrollments

TABLE 6.--PRIVATE-SCHOOL ENROLLMENTS AS PERCENT OF TOTAL PUBLIC AND PRIVATE ENROLLMENTS

Fall of year	K-8	9-12	K-12
1	2	3	4
1950	11.8%	8.1%	10.9%
1951	11.7	9.0	11.0
1952	11.9	9.3	11.3
1953	12.6	9.2	11.7
1954	12.7	8.8	11.8
1955	13.4	9.8	12.6
1956	13.9	10.2	13.1
1957	15.9	10.0	14.3
1958	15.9	10.5	14.6
1959	16.1	10.9	14.9
1960	15.2	10.1	14.0
1961	14.7	10.4	13.7
1962	14.9	9.4	13.5
1963	15.3	10.1	13.9
1964	15.6	11.0	14.3
1965	15.3	11.2	14.2
1966	14.5	10.3	13.4

Source:

Calculated from reports of the fall enrollment surveys of the U. S. Department of Commerce, Bureau of the Census. Current Population Reports: Population Characteristics, Series P-20, Numbers 34, 40, 45, 52, 54, 66, 74, 80, 93, 101, 110, 117, 126, 129, 148, 161, 162, and 167.

Enrollment in private colleges and universities continued to grow, but at a rate below that of the public institutions. The figures below show the trend in the percents that enrollments (for degree credit only) in private institutions are of total enrollments in institutions of higher education.

	Percentage of total enrollment
Fall 1960	40.1%
Fall 1965	33.0
Fall 1967	30.3
Fall 1975 (projected)	28.5

Sources:

U.S. Department of Health, Education, and Welfare, Office of Education. Projections of Educational Statistics to 1975-76. 1966 edition. Washington, D.C.: Government Printing Office, 1966. p. 5.

U.S. Department of Health, Education, and Welfare, Office of Education. Opening Fall Enrollment in Higher Education, 1967. Washington, D.C.: Government Printing Office, 1967. p. 22, 28.

Outlook

Projections

By fall 1975, the total enrollment at all levels of the regular schools is projected to 63.3 million, a gain of 5.7 million from 57.6 million in fall 1967.

Nearly half of the increase to 1975, 2.8 million, is expected in the enrollments of institutions of higher education over the eight years ahead, compared with an increase of 3.1 million in the seven years from 1960 to 1967. The projections of enrollments at the collegiate level are based on trends of the enrollment-population ratio. However, 36.6 percent of the population 18-21 years of age was enrolled in college in 1966, up from 27.6 percent in 1960. According to projections based on Bureau of the Census figures, this ratio will increase only moderately to 37.8 percent by 1970 and to 41.4 percent by 1975.2/ The population of college age can be predicted with a

2/ U.S. Department of Commerce, Bureau of the Census. Summary of Demographic Projections. Current Population Reports, Series P-25, No. 388. Washington, D.C.: Government Printing Office, March 14, 1968. p. 40, 49, 51.

U.S. Department of Commerce, Bureau of the Census. Projections of the Population of the United States, by Age, Sex and Color to 1990, with Extensions of Population by Age and Sex to 2015. Current Population Reports, Series P-25, No. 381. Washington, D.C.: Government Printing Office, December 18, 1967. p. 90.

high degree of accuracy. However, the strength of the increase in the proportion of the population that will attend college is less certain.

The elementary- and secondary-school enrollments are projected to increase 2.9 million from 50.7 million in fall 1967 to 53.6 million in fall 1975. All but 200,000 of the increase, or 2.7 million, is projected for the public schools. However, if the private-school enrollment continues to decline at the rate since 1960, all of the increase in enrollment would be absorbed by the public schools.

The enrollment-population ratios used in the Census projections indicate moderate improvement by 1975; nearly 950,000 5- and 6-year-olds and 800,000 youth 14 to 17 years old would not be enrolled. If near-maximum enrollment of all segments of the population 5 to 17 years old were achieved by 1975, elementary- and secondary-school enrollments would increase by about 4.7 million.

EMPLOYMENT IN THE SCHOOLS

ALL FULL- AND PART-TIME WORKERS in the regular schools at all levels of education totaled an estimated 5,300,000 in fall 1966, up 12.8 percent from last year's total of 4,700,000. On a full-time equivalent basis, education provided an estimated 4,400,000 jobs. Workers employed in the regular schools are 7.2 percent of the employed civilian labor force. These estimates do not account for many workers in the special community programs financed with federal funds from the U. S. Office of Economic Opportunity, foundations, and other sources.

The total number of full- and part-time professional workers employed in the regular schools is estimated at 3,414,000, 77.0 percent of whom are in elementary and secondary schools and 23.0 percent in higher education.

Elementary- and Secondary-School Teachers

For the school year 1967-68 the instructional staff--classroom teachers, principals, supervisors, and others--is estimated at 2,038,821 on a full-time equivalent basis for public schools and 243,000 for private schools. While the figure for public schools is based on an annual survey of the NEA Research Division,[1] the private-school staff is estimated by the U. S. Office of Education partially from benchmark surveys of previous years.[2]

Pupil/teacher ratio

The number of pupils enrolled per instructional staff member in the public schools decreased from 24.7 in 1957-58 to 21.7 in 1966-67 and 21.5 in 1967-68. The pupil-teacher ratio changed as follows: At the elementary level the ratio decreased from 29.4 in 1957-58 to 26.9 in 1966-67 and to 26.6 in 1967-68; at the secondary level the ratio which was 22.0 in 1957-58, was 20.3 in 1966-67 and dropped back to 20.2 in 1967-68.

A comparable trend in the estimated staff ratios in private schools is reported by the U. S. Office of Education: At the elementary level the estimated ratio dropped from 37.5 in 1957-58 to 31.5 in 1967-68; at the secondary level the ratio decreased slightly, from 17.3 to 16.9.

1/ National Education Association, Research Division. Estimates of School Statistics, 1967-68. Research Report 1967-R19. Washington, D.C.: the Association, 1967. p. 5.

2/ U.S. Department of Health, Education, and Welfare, Office of Education. Projections of Educational Statistics to 1975-76. Washington, D.C.: Government Printing Office, 1966. p. 47.

Profile of the Public-School Classroom Teacher

In the spring of 1967 the average public-school teacher was 39 years of age; had taught for 12 years, 8 of which were in the same school system; and reported an average salary of $6,789 for the school year. The elementary-school teacher taught an average of 28 pupils. The secondary-school teacher taught an average of 5 class periods of 26.4 pupils each. All but 6.1 percent of the classroom teachers had at least a bachelor's degree. Table 7 gives the profile figures by sex and level of school.

TABLE 7.--PUBLIC-SCHOOL CLASSROOM TEACHERS, SPRING 1967[a/]

Item	All teachers	Elementary		Secondary		
		Total	Women	Total	Men	Women
1	2	3	4	5	6	7
Age (in years)	39	40	41	37	36	39
Years of experience	12	13	14	10	10	11
Years in system of present employment	8	8	9	7	7	7
Average number of pupils taught per day	...	28	28	132	132	123
Classes per day--departmentalized	...	...	...	5	5	5
Salary	$6,789	$6,623	$6,557	$6,972	$7,176	$6,712
Highest degree held						
None	6.1%	10.3%	11.4%	1.5%	1.7%	1.2%
Bachelor's	68.2	72.9	74.6	63.0	57.4	69.9
Master's	24.4	15.7	13.0	34.1	39.3	27.7
Education Specialist or Professional Diploma based on 6 years of training	1.2	1.1	1.0	1.3	1.4	1.2
Doctor's	0.1	...	...	0.1	0.2	...

Source:
National Education Association, Research Division. Annual Survey of Teachers, 1966-67.
a/ Based on sample and subject to sampling variability.

Supply of Teachers

The chronic problem of staffing public schools with qualified teachers was again acute in the school year 1967-68.

Special surveys

Two special surveys were conducted in mid-summer 1967 to obtain current information about the general status of supply-demand conditions in the states and major cities, the subject areas in which shortages seemed most widespread, and the conditions in fall 1967 as compared to those one year earlier. In the first of the surveys, state department of education officials were asked to report their general impression of teacher supply and demand conditions in their states. In the second survey, personnel directors in the nation's 57 largest school systems (those enrolling 50,000 or more pupils and employing one-fifth of all public-school teachers) were asked to report unfilled positions, employed substandard teachers, and difficulty in filling teacher positions.3/

State department of education officials in 45 states reported the general condition of public-school teacher supply and demand in summer 1967. Their assessment of how the total number of qualified teacher applicants compared with the number of teaching position vacancies in August 1967 was as follows:

- 19 states--substantial shortage of applicants
- 14 states--some shortage of applicants
- 11 states--shortage of applicants in some subject areas and an excess in others
- 1 state--sufficient applicants to fill positions.

No state reported having some excess of applicants or having substantial excess of applicants. The remaining five states did not have sufficient information to allow a valid appraisal.

The situation regarding qualified teacher applicants in August 1967 compared with August 1966 was reported by one state as being much more acute, by 19 states as being more acute, by 19 states as being about the same, by six states as being less acute, and by one state as being much less acute. Four states did not have sufficient information to report.

3/ National Education Association, Research Division. Teacher Supply and Demand in Public Schools, 1967. Research Report 1967-R18. Washington, D. C.: the Association, 1967. p. 6-8.

Factors of Unusual Influence

In response to an inquiry about conditions having unusual influence toward decreasing the supply of teachers this year, 24 states indicated that the supply of teachers was not smaller than last year. Among the remaining 19 states that responded, the conditions having increased influence toward a smaller number of qualified applicants in 1967 than in 1966 included:

- 15 states--federal programs
- 14 states--greater opportunities in business and industry
- 12 states--location of vacancies not attractive
- 12 states--salaries and benefits not attractive
- 11 states--military service.

Other reasons

Other reasons cited for smaller numbers of qualified applicants included: fewer persons completing preparation, five states; loss of teachers to other states, two states; fewer persons applying for re-entry into teaching, three states.

The states were asked to identify the factors having increased influence if the demand for new teachers is greater than last year. Among the 31 states reporting increased demand the reasons given include:

- 25 states--new positions related to programs having federal support
- 20 states--increased school enrollment
- 19 states--added curricular offerings
- 7 states--larger number of teachers not returning to their positions
- 6 states--reduction of average class size.

Ten of the 41 states responding to this question indicated that the demand for new teachers is not greater than was observed last year.

Shortages

According to state department of education personnel, the acute shortages for teaching assignments in the lower grades were more widespread than were acute shortages at the higher levels. The levels of instruction and the numbers of states reporting that supply-demand conditions were more acute this

year than last year include: lower elementary-school classes, 18 states; upper elementary-school classes, 13 states; junior high school, 9 states; senior high school, 8 states; and supporting staff (psychologists, remedial teachers, etc.), 15 states.

Many school systems were encountering extreme difficulty in filling teaching positions for 1967-68 in the following subject areas (most frequently listed by 41 states reporting this information): special education, 24 states; mathematics, 22 states; natural and physical sciences, 20 states; industrial arts, 20 states; physical and health education (women), 15 states; trade-industrial-vocational-technical, 12 states; elementary-school classes, 12 states. The most frequently listed assignment areas in which states expect school systems generally will have to employ persons with substandard qualifications are elementary, 23 states; mathematics, 19 states; natural and physical sciences, 16 states; industrial arts, 18 states; special education, 18 states; and physical and health education (women), 14 states.

The second survey queried personnel officers in the 57 largest school systems about teacher supply and demand conditions in their systems as of mid-July. Fifty-five systems reported 5,290 unfilled positions for elementary school; these vacancies represented 2.9 percent of the elementary-school teachers in these systems. The 2,553 unfilled positions in secondary schools represented 1.7 percent of the total secondary-school teachers in these systems in fall 1967.

Fields of shortage

The assignment areas identified in the 20th national annual study as having an inadequate supply of teachers were also reported as being in short supply by significant numbers of the large school systems:

	Number of large school systems reporting EXTREME DIFFICULTY in filling positions	Number of positions not filled in mid-July in the large school systems
Industrial arts	37	285
Mathematics	32	496
Special education	27	653
Trade, vocational, technical	18	126
Elementary school, regular instruction	17	4,412
Natural and physical sciences	14	237
Women's physical and health education	11	183

TABLE 8.--ESTIMATED SUPPLY AND DEMAND FOR BEGINNING TEACHERS IN 1967

Level or subject area	Percent of 1966 graduates in teacher education entering profession in 1966	Range of difference estimated in shortage(-) or excess(+) in supply of beginning teachers and estimated demand		Additional demand if teacher re-entry rate is reduced 10 percent	General condition[a]
1	2	3	4	5	6
Elementary					
Regular instruction	80.8%	-1,696	+1,219	-2,950	Critical shortage
Selected subjects:					
Special education	71.7	-180	+1,050	-102	Low supply
Physical and health education	81.1	-1,072	-872	-51	Possible shortage[b]
Music	83.6	-715	-246	-51	Possible shortage[b]
Art	78.3	-36	+317	-26	Near balance
Foreign language	84.6	-18	+5	-6	Near balance[b]
Junior high-school subjects ...	86.8	-2,238	N.A.	-84	Possible shortage[b]
Secondary					
Selected subjects:					
Mathematics	70.8	-3,941	-1,929	-284	Critical shortage
Natural and physical sciences	65.3	-2,432	-805	-256	Shortage
English language arts	70.5	-3,677	+215	-500	Low supply
Trade, industrial, vocational, technical	42.0	-1,499	-1,215	-42	Low supply
Special education	71.7	-404	+919	-61	Low supply
Physical and health education:					
Women	78.1	+348	+945	-100	Low supply
Men	65.0	+2,742	+2,903	-95	Adequate supply
Industrial arts	72.8	+163	+646	-70	Low supply
Home economics	63.1	-174	+422	-105	Near balance
Distributive education	55.7	N.A.	+104	-12	Near balance
Agriculture	45.5	-29	+352	-30	Near balance
Business education	65.4	+101	+986	-137	Near balance
Music	69.8	+1,334	+1,909	-95	Near balance
Foreign language	69.2	+692	+2,154	-112	Near balance
Art	66.0	+954	+1,699	-58	Adequate supply
Social studies	60.2	+1,069	+5,976	-286	Adequate supply

Source:

National Education Association, Research Division. Teacher Supply and Demand in Public Schools, 1967. Research Report 1967-R18. Washington, D.C.: the Association, 1967. p. 53, 55.

a/ Evaluation of general condition based on estimated shortages between supply and demand of beginning teachers and possible reduction of 10 percent in teacher re-entry rate.

b/ Information is not sufficiently complete to allow an accurate estimate of supply-demand condition.

TABLE 9.--PROPORTIONS OF TEACHERS WITH VARIOUS DEGREES OF PREPARATION REPORTED IN NEA RESEARCH DIVISION SURVEYS[a/]

Educational level and highest degree held	1956	1961	1966	1967
1	2	3	4	5
Total				
No degree	22.2%	14.6%	7.0%	6.1%
Bachelor's degree	53.2	61.9	69.6	68.2
Master's degree	24.3	23.1	23.2	25.6
Doctor's degree	0.3	0.4	0.1	0.1
Elementary				
No degree	34.1	23.8	12.9	10.3
Bachelor's degree	53.1	62.2	71.4	72.9
Master's degree	12.8	13.9	15.7	16.8
Doctor's degree	...	0.1	...	...
Secondary				
No degree	3.0	2.3	0.6	1.5
Bachelor's degree	53.3	61.6	67.7	63.0
Master's degree	42.9	35.4	31.5	35.4
Doctor's degree	0.8	0.7	0.3	0.1

Sources:

National Education Association, Research Division. "The Status of the American Public-School Teacher." Research Bulletin 35: 45; February 1957.

National Education Association, Research Division. The American Public-School Teacher, 1960-61. Research Monograph 1963-M2. Washington, D.C.: the Association, April 1963. p. 91.

National Education Association, Research Division. The American Public-School Teacher, 1965-66. Washington, D.C.: the Association, 1967. p. 71.

Unpublished data from Nationwide Teacher Opinion Survey, 1966-67.

a/ Based on sample surveys and subject to sampling variability.

Employment of teachers with substandard qualifications

Supporting these reports of shortage were the relatively large numbers of these large school systems which reported that in mid-July they had to employ persons with substandard qualifications in these assignment areas: 11, industrial arts; 18, mathematics; 20, special education; 22, elementary-school regular instruction; 11, natural and physical sciences; 10, the trade-vocational-technical subjects; and 9, women's physical and health education.

TABLE 10.--AVERAGE SALARY OF INSTRUCTIONAL STAFF, 1957-58 AND 1967-68

State	1957-58 Amount	1957-58 Rank	1957-58 Index (U.S. average = 100.0)	1967-68 Amount	1967-68 Rank	1967-68 Index (U.S. average = 100.0)	Percent change, 1957-58 to 1967-68
1	2	3	4	5	6	7	8
Alabama	$3,489	40	74.2	$5,900	45	77.7	69.1%
Alaska	6,546[a]	1[a]	139.2[a]	9,658[a]	1[a]	127.1[a]	47.5
Arizona	5,193	8	110.4	7,840	14	103.2	51.0
Arkansas	3,174	48	67.5	5,723	48	75.3	80.3
California	6,010	3	127.8	9,450	2	124.4	57.2
Colorado	4,457	26	94.8	7,175	25	94.4	61.0
Connecticut	5,382	5	114.5	8,400	4	110.6	56.1
Delaware	5,602	4	119.1	7,900	13	104.0	41.0
Florida	4,971	15	105.7	7,500	20	98.7	50.9
Georgia	3,692	37	78.5	6,775	31	89.2	83.5
Hawaii	4,522	25	96.2	8,100	9	106.6	79.1
Idaho	4,021	32	85.5	6,200	43	81.6	54.2
Illinois	5,132	9	109.1	8,000	11	105.3	55.9
Indiana	4,836	19	102.8	8,200	6	107.9	69.6
Iowa	3,482	41	74.1	7,382	24	97.2	112.0
Kansas	4,145	30	88.2	6,723	32	88.5	62.2
Kentucky	3,102	49	66.0	6,300	38	82.9	103.1
Louisiana	4,654	23	99.0	7,450	22	98.1	60.1
Maine	3,190	47	67.8	6,300	38	82.9	97.5
Maryland	4,989	14	106.1	8,315	5	109.5	66.7
Massachusetts	4,782	20	101.7	7,750	15	102.0	62.1
Michigan	5,319	6	113.1	8,000	11	105.3	50.4
Minnesota	4,655	22	99.0	7,500	20	98.7	61.1
Mississippi	2,698	50	57.4	4,735	50	62.3	75.5
Missouri	4,129	31	87.8	6,807	30	89.6	64.9
Montana	3,875	34	82.4	6,675	33	87.9	72.3
Nebraska	3,404	43	72.4	6,250	41	82.3	83.6
Nevada	5,080	11	108.0	8,200	6	107.9	61.4
New Hampshire	3,967	33	84.4	6,450	35	84.9	62.6
New Jersey	5,119	10	108.9	8,162	8	107.4	59.4
New Mexico	5,039	12	107.2	7,040	27	92.7	39.7
New York	6,071	2	129.1	8,800	3	115.8	45.0
North Carolina	3,862	35	82.1	6,443	37	84.8	66.8
North Dakota	3,365	44	71.6	5,750	46	75.7	70.9
Ohio	4,845	17	103.0	7,600	17	100.0	56.9
Oklahoma	4,196	29	89.2	6,203	42	81.7	47.8
Oregon	5,028	13	106.9	7,625	16	100.4	51.7
Pennsylvania	4,840	18	102.9	7,525	19	99.1	55.5
Rhode Island	4,935	16	105.0	7,450	22	98.1	51.0
South Carolina	3,209	46	68.2	5,750	46	75.7	79.2
South Dakota	3,238	45	68.9	5,300	49	69.8	63.7
Tennessee	3,471	42	73.8	6,170	44	81.2	77.8
Texas	4,527	24	96.3	6,675	33	87.9	47.4
Utah	4,732	21	100.6	6,950	28	91.5	46.9
Vermont	3,691	38	78.5	6,450	35	84.9	74.7
Virginia	3,829	36	81.4	6,900	29	90.8	80.2
Washington	5,199	7	110.6	8,100	9	106.6	55.8
West Virginia	3,634	39	77.3	6,300	38	82.9	73.4
Wisconsin	4,454	27	94.7	7,537	18	99.2	69.2
Wyoming	4,302	28	91.5	7,163	26	94.3	66.5
U.S. total	$4,702	...	100.0	$7,597	...	100.0	61.6%

Sources:

U.S. Department of Health, Education, and Welfare, Office of Education. "Statistics of State School Systems, 1957-58: Organization, Staff, Pupils, and Finances." Biennial Survey of Education in the United States, 1956-58. Washington, D.C.: Government Printing Office, 1961. Chapter 2, p. 70.

National Education Association, Research Division. Estimates of School Statistics, 1967-68. Research Report 1967-R19. Washington, D.C.: the Association, 1967. p. 31.

a/ Dollar amount should be reduced about one-fourth to make purchasing power figure comparable to figures for other areas of the United States.

Specialized assignments

Differences among the states in the identification of librarians and guidance counselors separately from other instructional personnel reduce the accuracy of national estimates of the demand for persons for these positions. The reports from the states and the large school systems suggest that the new supply of applicants for these positions is not adequate for current needs. Eighteen of the 41 states reporting supply-demand conditions for elementary-school librarians reported that school systems were having extreme difficulty in filling these positions, and 18 reported that they expected school systems generally would have to employ persons with substandard qualifications. Seventeen of the 38 states reporting the supply-demand condition for secondary-school librarians indicated that school systems were having extreme difficulty in filling these positions, and 15 reported that school systems generally were expected to have to employ persons with substandard qualifications.

Reports from the states and the large school systems showed that many also had a limited supply of teachers having qualifications for special instructional assignments such as working with educationally disadvantaged pupils and encounter extreme difficulty in filling these positions.

Shortages by population areas

Respondents in 38 states were able to report conditions by population areas in their state. All 38 states reported having a shortage of applicants in rural areas, 29 in small cities of large urban centers, and 16 in suburban areas.

The numbers of states reporting conditions in these population areas as more acute than last year were as follows:

- 20 states--in rural areas
- 16 states--in small cities
- 10 states--in central cities of large urban centers
- 6 states--in suburban areas.

The special surveys showed widespread shortages in the assignment areas which had been projected to be in low supply nationally.

The reports from the states suggested that conditions contributing to higher-than-average rates of departure of teachers, lower rates of re-entry by former teachers, and acceleration in progress toward improved quality in educational staffing have deepened the demand for beginning teachers beyond the levels projected from recent trends.

Table 8 (on page 25) summarizes numerically differences between the supply of beginning teachers and the estimated demand for beginning teachers and re-entering teachers. The two columns showing the range of difference in the shortage or excess in supply of beginning teachers and demand should be

interpreted as an estimated range of the shortage rather than a precise measure of the shortage. The shortage of elementary-school teachers is termed "critical" based on estimated shortages between supply and demand of beginning teachers and possible reduction of 10 percent in teacher re-entry rate. At the secondary level the supply by subject field ranged from a shortage of teachers of mathematics and the natural and physical sciences and a low supply in English, the trade and industrial arts, and special education, to an adequate supply of teachers of art, speech, social studies, and men's physical education.

College Training of Teachers

Steady progress is noted in reducing the proportion of all classroom teachers without bachelor's degrees. However, in 1967, there was a slight increase in secondary-school teachers without a bachelor's degree (Table 9, page 26). By 1966, less than 1 percent of the secondary-school teachers lacked bachelor's degrees although the percent increased to 1.5 in 1967. At the elementary level, the proportion dropped from 34.1 percent in 1956 to 10.3 percent in 1967. Also at the elementary level, a continued increase is noted in the proportion of teachers with master's degrees. Despite a strong consensus that a master's degree should be a requirement for teaching at the secondary level, the proportion of secondary-school teachers with advanced degrees dropped from 43.7 percent in 1956 to 35.5 percent in 1967.

Salaries in Public Schools

The average salary paid the instructional staff gained $468, or 6.6 percent, from $7,129 in 1966-67 to $7,597 in 1967-68. Table 10 (on page 27) shows the 10-year trend in instructional staff salaries by state.

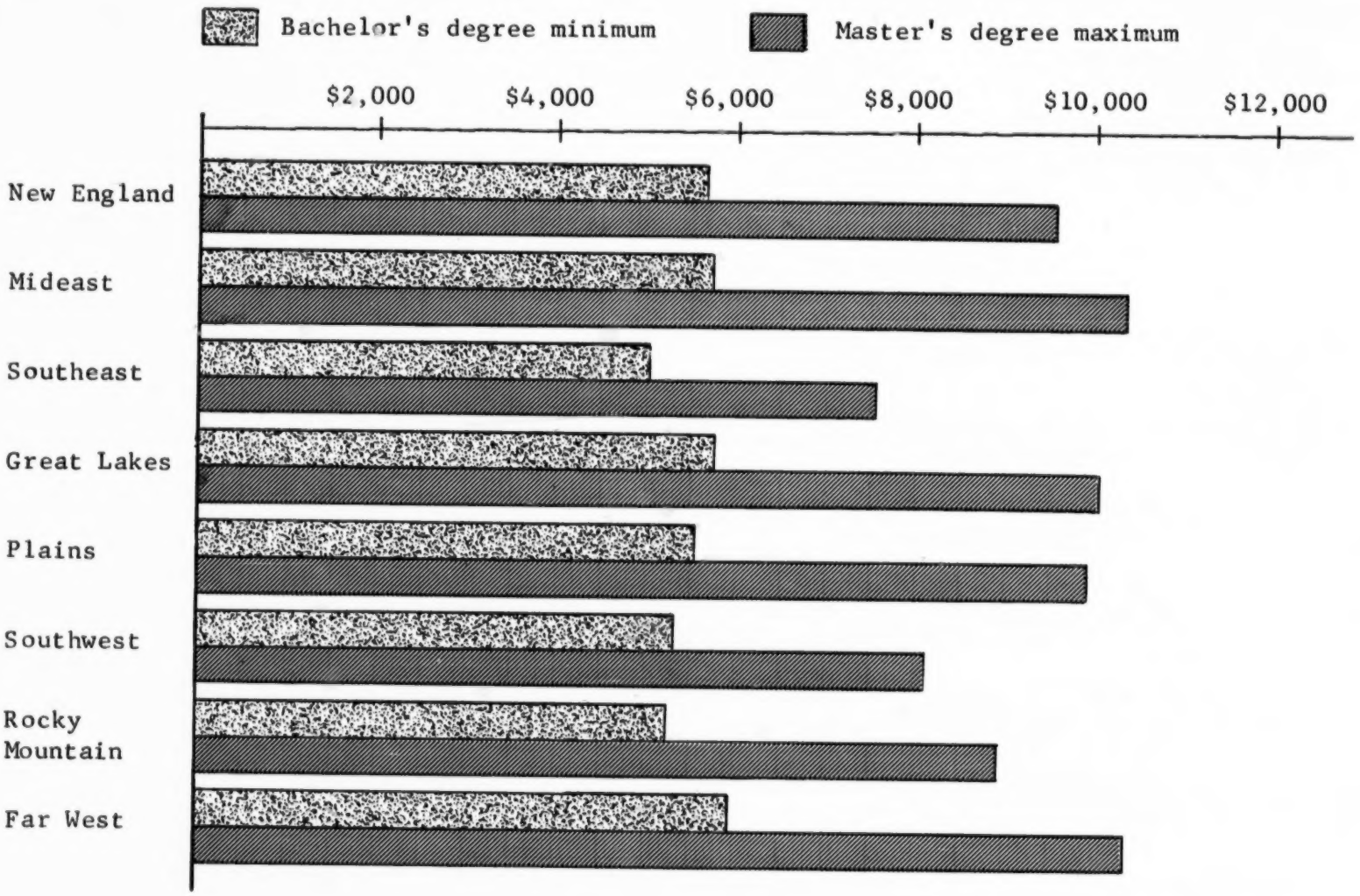
Regional differences in teachers' salaries are acute. The dollar difference between the average salaries of classroom teachers in the Southeast at $6,295 and in the Far West at $8,597 was $2,302. In 1962-63, the dollar difference was $2,205. When the salaries for 1962-63 and 1967-68 are compared in Table 11, some improvement is noted in the salaries of the Southeast relative to the U. S. average whereas the relative position of the Southwest has worsened.

City worker's family budget

The annual cost of living at a moderate standard for a specified family of four persons averaged $9,191 in autumn of 1966 in urban areas of the United States. The cost averaged $9,376 in large metropolitan areas and $8,366 in smaller cities (2,500 to 50,000 population). The average salary paid classroom teachers in 1966-67 was $6,830.

The new budget, recently released by the U. S. Department of Labor, Bureau of Labor Statistics, is based on standards of

Mean Scheduled Salaries for Teachers, 1967-68
(School systems enrolling 6,000 or more)



the 1960's. For each of the areas shown, the average salary of teachers in 1966-67 was lower than the cost of the city worker's budget--the index relationships range from 72.7 for Houston to 98.0 for the San Francisco-Oakland area.

It should be emphasized that the newly revised city worker's budget for a moderate standard of living in the autumn of 1966 was based on a specific family and must be adjusted for other types and sizes of family. The four-member family considered in the development of the budget costs consists of a husband age 35-54, wife (not employed outside the home), and two children, 6 and 15. The Bureau of Labor Statistics has issued a revised equivalency scale for application of the budget to families of varying sizes (BLS Bulletin 1570-2).

About 80 percent of the total cost of the new budget is allocated to family consumption items--food, housing, transportation, clothing, personal care, and other items used in

family living. The total also includes allowances for gifts and contributions, basic life insurance, income and social security taxes, and occupational expenses.

In 18 metropolitan areas for which trend data were available (of the 31 metropolitan areas shown in Table 12) the total cost of a moderate standard of living for the four-person family averaged about $4,200 in 1951; by 1959 the cost was $6,100, and in 1966 it had risen to $9,283 for renter and home-owner families combined. (In the two earlier studies only renter families were considered.) These increases, amounting to 43 and 52 percent, respectively, reflect increases in federal, state, and local income taxes, and social security taxes, as well as the rise in prices and in the standard of living represented in the three budgets. Personal income taxes accounted for 7 percent of the total budget in 1951, for 11 percent in 1959, and for 12 percent in 1966.

Rise in taxes and prices

TABLE 11.--AVERAGE SALARIES PAID TO ELEMENTARY- AND SECONDARY-SCHOOL CLASSROOM TEACHERS, BY GEOGRAPHIC REGION, 1962-63 AND 1967-68

Region	Average annual salary		Percent of U.S. average	
	1962-63	1967-68	1962-63	1967-68
1	2	3	4	5
Unites States	$5,732	$7,296	100.0%	100.0%
New England	5,912	7,363	103.1	100.9
Mideast	6,451	7,890	112.5	108.1
Southeast	4,587	6,295	80.0	86.3
Great Lakes	6,076	7,632	106.0	104.6
Plains	5,180	6,731	90.4	92.3
Southwest	5,412	6,556	94.4	89.9
Rocky Mountain ...	5,317	6,660	92.8	91.3
Far West[a]	6,792	8,597	118.5	117.8

Source:
National Education Association, Research Division. Estimates of School Statistics, 1967-68. Research Report 1967-R19. Washington, D. C.: the Association, 1967. p. 31.
National Education Association, Research Division. Estimates of School Statistics, 1963-64. Research Report 1963-R12. Washington, D. C.: the Association, 1963. p. 26.
a/ Not including Alaska and Hawaii.

TABLE 12.--INTERCITY COMPARISONS OF CITY WORKER'S FAMILY BUDGET AND AVERAGE SALARY PAID CLASSROOM TEACHERS 1966-67

City	City worker's family budget	Average salary paid classroom teachers, 1966-67	
		In dollars	Ratio to budget for fall of 1966
1	2	3	4
Atlanta*	$ 8,434	$6,564	77.8
Baltimore*	8,798	7,150	81.3
Baton Rouge	8,538	6,583	77.1
Boston*	10,141	8,093	79.8
Buffalo	9,724	7,470	76.8
Chicago*	9,506	8,221	86.5
Cincinnati*	8,976	7,487	83.4
Cleveland*	9,297	7,700	82.8
Dayton	8,711	7,873	90.4
Denver	9,235	7,591	82.2
Detroit*	8,981	8,580	95.5
Durham	8,707	6,016	69.1
Green Bay	9,080	7,139	78.6
Hartford	10,000	7,709	77.1
Houston*	8,387	6,098	72.7
Indianapolis	9,394	7,963	84.8
Kansas City, Mo.*	9,189	7,283	79.3
Los Angeles-Long Beach*	9,445	9,050[a]/	95.8
Milwaukee	9,740	7,651	78.6
Minneapolis*	9,495	7,732	81.4
Nashville	8,552	6,390	74.7
New York*	10,195	8,966	87.9
Philadelphia*	9,193	8,175	88.9
Pittsburgh*	8,919	7,597	85.2
Portland, Maine	9,257	6,745	72.9
St. Louis*	9,241	7,328	79.3
San Diego	9,307	9,042	97.2
San Francisco-Oakland*	9,886	9,686[b]/	98.0
Seattle*	9,665	8,026	83.0
Washington, D.C.*	9,381	7,723	82.3
Wichita	9,052	6,927	76.5

Source:

U.S. Department of Labor, Bureau of Labor Statistics. City Worker's Family Budget for a Moderate Living Standard. Autumn 1966-Bulletin No. 1570-1. Washington, D.C.: Government Printing Office, 1967. 40 p.

*Indicates trend data available for comparisons since 1951.

a/ Weighted average for Los Angeles and Long Beach.

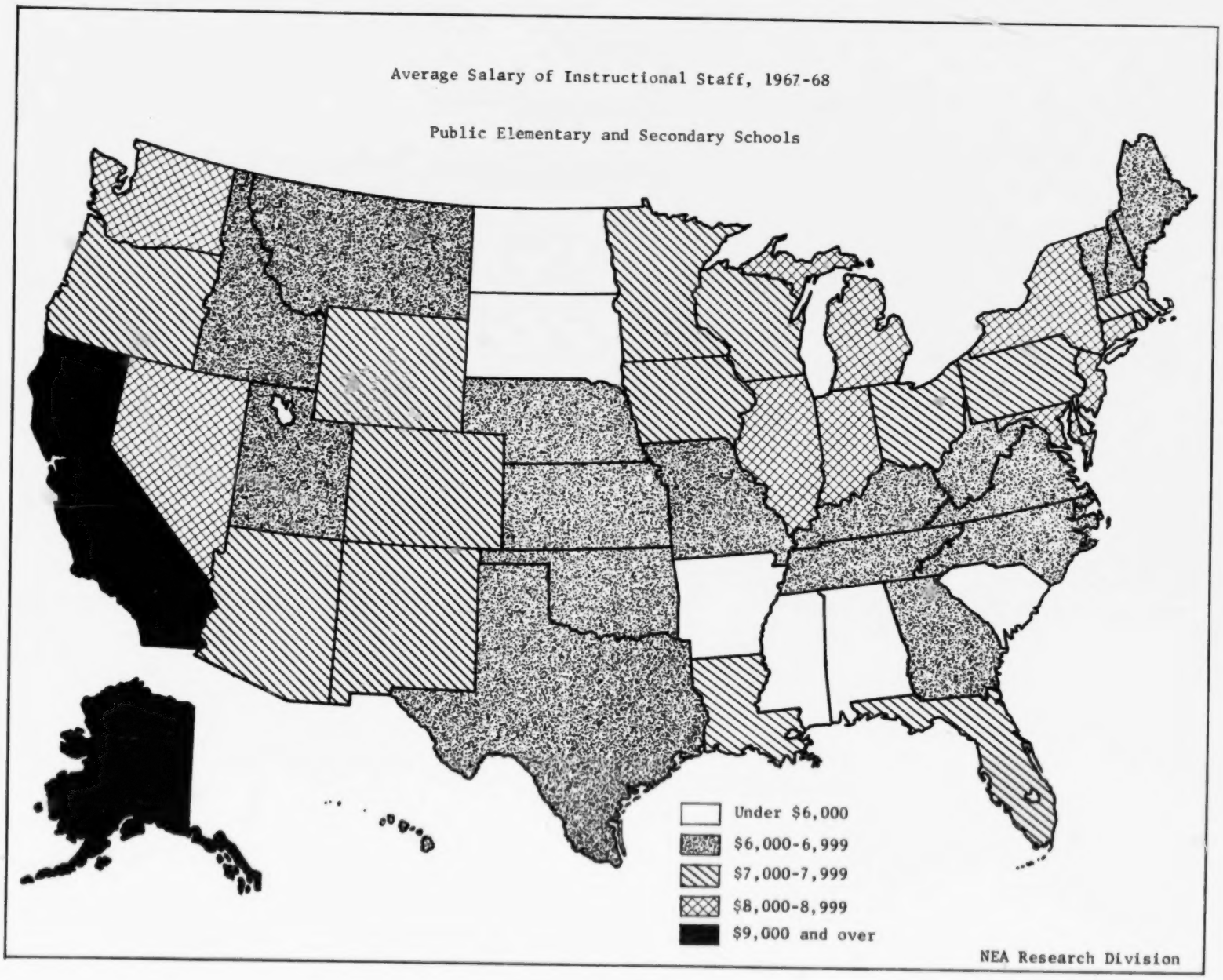
b/ Weighted average for San Francisco and Oakland.

Trends in Negotiation

In both 1966-67 and 1967-68 the NEA Research Division conducted national surveys of written teacher/school-board negotiation in school systems with enrollments of 1,000 or more. The following are some of the more revealing changes between the two years:

	1966-67		1967-68	
General				
School systems surveyed	7,157		7,157	
School systems responding	6,115		6,352	
Response rate	85.4%		88.8%	
School systems with agreements	1,531		2,212	
Percent of responding systems with agreements	25.0%		34.8%	
Instructional staff in responding systems	1,560,741		1,743,449	
Instructional staff in systems with agreements	648,322		909,976	
Percent of instructional staff in responding systems with agreements	41.5%		52.1%	
School systems with agreements	1,531	(100.0%)	2,212	(100.0%)
Systems with staff represented by NEA affiliates	1,336	(87.3)	1,968	(89.0)
Systems with staff represented by AFT local unions	41	(2.7)	67	(3.0)
Systems with staff represented by independents	3	(0.2)	4	(0.2)
Systems with staff represented by two or more organizations with "mixed" affiliation	46	(3.0)	77	(3.5)
Systems utilizing a procedure other than organizational representation	105	(6.8)	96	(4.3)
Personnel represented by organizations	567,973	(100.0%)	810,678	(100.0%)
By NEA affiliates	441,140	(77.7)	643,268	(79.3)
By AFT locals	124,019	(21.8)	162,362	(20.0)
By independents	2,815	(0.5)	5,048	(0.6)

Source:
NEA Research Division, Negotiation Research Digest, June 1968. Each of the agreements is on file in the NEA Research Division depository of agreements, and is available in copied form to educators, researchers, and interested persons.



Faculty in Higher Education

A sample survey of faculty in 4-year colleges and universities in 1964-65 by the NEA Research Division observed the following characteristics of the faculty and their work:

- 80.7 percent were men and 19.3 percent were women.
- The average age was 43.5 years.
- 54.8 percent had a doctor's degree.
- The faculty taught an average of 99.4 students in 3.4 courses for 12.9 hours per week.

- 65.5 percent of the faculty counseled undergraduate students. The faculty member who counseled undergraduate students was assigned an average of 25.2 students.

- 28.8 percent of the faculty counseled graduate students. The faculty member who counseled graduate students was assigned an average of 10.5 students.

- 47.9 percent of the faculty devoted some time to research.

- The average faculty member had 12.2 years of teaching experience in higher education and has been at the present institution for 9.2 years.

TABLE 13.--MEDIAN SALARIES OF FACULTY IN HIGHER EDUCATION AND PERCENTS OF INCREASE, BIENNIALLY SINCE 1957-58

Academic year	4-year colleges and universities		Public 2-year colleges		Nonpublic 2-year colleges	
	Median salary	Percent increase from 2 years previously	Median salary	Percent increase from 2 years previously	Median salary	Percent increase from 2 years previously
1	2	3	4	5	6	7
1957-58 ..	$ 6,015	...	$6,261	...	$4,016	...
1959-60 ..	6,711	11.6%	6,578	5.1%	4,710	17.3%
1961-62 ..	7,486	11.5	7,212	9.6	5,074	7.7
1963-64 ..	8,163	9.0	7,828	8.5	5,719	12.7
1965-66 ..	9,081	11.2	8,361	6.8	6,407	12.0
1967-68 ..	10,235	12.7	9,165	9.6	7,211	12.5

Source:
NEA Research Division reports on salaries in higher education.

Use of salary schedules in 1965-66 was reported by 56.6 percent of the 4-year colleges and universities and by 79.3 percent of the 2-year institutions which responded to the NEA Research Division biennial study of salaries in higher education. An analysis of the levels of scheduled minimum and maximum salaries shows the following medians:

	Median scheduled salary	
	Minimum	Maximum
Public 4-year institutions		
Professor	$10,031	$14,333
Associate professor	8,265	11,605
Assistant professor	6,989	9,421
Instructor	5,940	8,110
Nonpublic 4-year institutions		
Professor	9,051	12,300
Associate professor	7,631	10,068
Assistant professor	6,577	8,594
Instructor	5,631	7,299
Public 2-year institutions		
Schedules based on academic preparation		
Doctor's degree	7,185	11,105
Six years (master's degree plus)	6,488	9,825
Master's degree	6,012	8,967
Bachelor's degree	5,458	7,906
Schedules based on rank		
Professor	9,594	12,365
Associate professor	8,148	10,700
Assistant professor	7,013	9,342
Instructor	6,121	7,950

The NEA Research Division reports biennially on the median salaries paid in institutions of higher education. The median salary of full-time instructional personnel in colleges and universities in 1967-68 was $10,235, up 12.7 percent over the median of $9,081 in 1965-66. Table 13 shows the 10-year trend in median salaries paid by type of institution.

10-year increase

The 10-year percentage increase in median salaries paid faculty in higher education compares with the trend in mean average salaries paid the instructional staff in public day schools, as follows:

	Percent of increase, 1957-58 to 1967-68
All 4-year colleges and universities	70.2%
Public 2-year colleges	46.4
Nonpublic 2-year colleges	79.6
Public-school instructional staff in elementary and secondary schools	61.6

EXPENDITURES

At all levels of regular schools, public and private, the expenditures in 1967-68 rose to provide increased educational services for a larger number of pupils and to meet rising costs of services, materials, and capital requirements for the educational program.

Total expenditures, including current expense, capital outlay, and interest for regular schools are shown below for 1966-67 and 1967-68 by level of education and by type of control:[1/]

Increased expenditures

	1966-67	1967-68	Percent of increase
	(in billions)		
Elementary and secondary			
Public	$28.4	$31.1	9.5%
Private	3.5	4.0	8.1
Total	$32.1	$35.1	9.3%
Higher education			
Public	$ 9.7	$10.7	10.3%
Private	6.9	7.6	10.1
Total	$16.6	$18.3	10.2%
Total, all levels			
Public	$38.1	$41.8	9.7%
Private	10.6	11.6	9.4
Total	$48.7	$53.4	9.7%

Some programs of expenditures for education and training by individuals, private industry, nonprofit institutions, and governments at all levels are not reflected in the educational accounts of the regular schools. Hence, to a large extent the figures for the regular schools understate the nation's total public and private investment in training and learning activities. The categories of schools, classified as nonregular,

---

1/ Figures for public elementary and secondary schools are from: National Education Association, Research Division. Estimates of School Statistics, 1967-68. Research Report 1967-R19. Washington, D. C.: the Association, 1967. p. 34-35.

Data for public and private higher education and private elementary and secondary schools are estimates from: U. S. Department of Health, Education, and Welfare, Office of Education. Digest of Educational Statistics, 1967. Washington, D. C.: Government Printing Office, 1967. p. 17.

other, or special institutions, that are mainly profit-making institutions spent about $1 billion in 1966-67.2/ However, the major part of the total nonregular investment supported by public and private funds in unknown. Some public programs, such as the Job Corps and Head Start when operated by community agencies, are not reflected in the education accounts.

Federal Expenditures for Education

Most federal educational expenditures are currently directed toward a particular program or a particular group of pupils. The growing amount and type of federal special aids to education is shown in Table 14. In addition to the federal educational programs shown in the table, public and private nonprofit elementary and secondary schools also receive federal aid in cash and surplus agricultural commodities for the school milk and lunch programs. Under the school milk program the milk consumed rose from 3.0 billion half-pints in fiscal 1965 to 3.2 billion (estimated) for 1968, and the federal reimbursement rate varied from 3.28 cents per pint in 1965 to 3.14 cents in 1966, to 3.29 cents (preliminary) in 1967, and an estimated 3.25 cents for 1968. Over the period the number of school lunches served rose from 2.9 billion to 3.3 billion. Cash payments and commodity distribution to the states for the school milk and lunch program in fiscal 1968 are estimated at $409 million. In 1966, a pilot school breakfast program was authorized. In fiscal 1968, this program reached 155,000 school children.3/

Federal money and programs increased

Federal aids for public elementary and secondary schools under the Elementary and Secondary Education Act (PL 89-10) presented special problems of accounting for the amount of the aids and their impact on school expenditures. Federal revenues that were spent for summer programs after the close of the fiscal year 1966-67 were considered federal expenditures for fiscal 1967. In reporting on expenditures from federal programs, states followed a mixed course according to their own accounting regulations, with some states entering the summer-school expenditures from federal funds as a school year

---

2/ U. S. Department of Health, Education, and Welfare, Office of Education. Projections of Educational Expenditures to 1975-76. Washington, D. C.: Government Printing Office, 1966. p. 57.

3/ Executive Office of the President, Bureau of the Budget. The Budget of the United States Government for the Fiscal Year 1969 Appendix. Washington, D. C.: Government Printing Office, 1968. p. 136 and 137.

TABLE 14.--THE FEDERAL PROGRAM FOR EDUCATION BY FUNCTION
(Fiscal years; in millions)

Program or agency	Expenditures and net lending 1967 actual	1968 estimate	1969 estimate	Recommended NOA and LA for 1969[a/]
1	2	3	4	5
Expenditures				
Elementary and secondary education:				
Children from low-income families	$1,057	$1,070	$1,073	$1,200
Other education of the disadvantaged	67	70	109	154
Special school projects	75	155	169	219
School books, equipment, counseling, and strengthening state education agencies	213	237	155	121
Assistance to schools in federally impacted areas	447	372	416	410
Other (teacher training)	...	26	9	...
Higher education:				
Aid for undergraduate and graduate students	421	597	673	558
Academic facility grants	198	308	213	86
Other aids to higher education	92	153	179	182
Proposed legislation	...	...	...	23
Science education and basic research				
National Science Foundation				
Basic research and specialized research facilities	209	226	230	244
Grants for institutional science programs	49	72	78	66
Science education	118	115	120	131
Other science activities	39	43	52	59
Other aids to education				
Training of education manpower	41	13	57	216
Vocational education				
Present program	250	271	247	257
Proposed legislation	...	...	7	15
Educational research and development	57	76	99	146
Grants for libraries and community services	57	100	141	149
Indian education services	112	116	153	155
Library of Congress and Smithsonian Institution[b/]	62	83	98	100
National Foundation of the Arts and Humanities[b/]	10	15	23	24
Other:				
Present programs	37	55	61	66
Proposed legislation for public broadcasting	...	...	20	20
Applicable receipts from the public (-)	-11	-15	-16	-16
Subtotal, expenditures	$3,602	$4,157	$4,364	$4,585
Net lending				
Elementary and secondary education	$ -2	*	$ 1	$ 1
Higher education	447	$ 383	334	686
Subtotal, net lending	445	384	335	687
Total	$4,047	$4,541	$4,699	$5,272

Source:
Executive Office of the President, Bureau of the Budget. The Budget of the United States Government for Fiscal Year 1969. Washington, D.C.: Government Printing Office, 1968. p. 153.

*Less than $500 thousand.

a/ Compares with new obligational authority (NOA) and lending authority (LA) for 1967 and 1968, as follows:

NOA: 1967, $4,430 million; 1968, $4,673 million.
LA: 1967, $901 million; 1968, $2,002 million.

b/ Includes both federal funds and trust funds.

TABLE 15.--TOTAL EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS

School year	Amount (in thousands)	Percent increase over 1957-58
1	2	3
1957-58	$13,569,163	...
1959-60	15,613,255	15.1%
1961-62	18,373,339	35.4
1963-64	21,324,993	57.2
1964-65*	23,029,742	69.7
1965-66*	25,391,254	87.1
1966-67*	28,352,330	108.9
1967-68*	31,074,574	129.0

Sources:

Figures for 1957-58 to 1963-64 from: U.S. Department of Health, Education, and Welfare, Office of Education. Statistics of State School Systems, 1963-64. Washington, D.C.: Government Printing Office, 1967. p. 13.

Figures for 1964-65 forward from: National Education Association, Research Division. Estimates of School Statistics, 1967-68. Research Report 1967-R19. Washington, D.C.: the Association, 1967. p. 19.

*NEA estimates.

1965-66 item and other states entering the summer-school expenditures as an item in the 1966-67 school year.

Furthermore the state law regulating budget practice in some states precludes budgeting expenditures from revenues that are not secured. Because the federal appropriations were not available at budget adoption time, reports from state and local school systems for the current year may understate the federal revenues and their impact on expenditures.

Timing of federal appropriations

This difficulty of timing of the federal appropriations is recognized in the 1969 federal budget. The budget proposed that 1969 grants for education of the disadvantaged be appropriated by the spring of 1968 (as part of the 1968 supplemental appropriation bill) and that 1970 appropriations be included in the regular 1969 appropriation bill, making them available some 9 to 10 months before the school year begins. This has been accomplished. However, the uncertainty of local school districts with regard to receiving funds has been

changed only slightly as final federal budget figures have not been agreed upon for fiscal 1969, that is, for fiscal year beginning July 1, 1968.

Full funding for Public Law 874 was passed as supplemental appropriations for fiscal 1968, ending June 30, 1968, in June. This very late enactment makes local planning for federal funds uncertain. Legislation has been proposed to gradually cut back federally impacted area funds to "a level more consistent with the burdens imposed on local schools by virtue of federal activities" but keeping total amount of federal funds from Title I and impacted areas combined constant for any individual district. The 1969 budget reduces funds for school books and equipment.

School financial accounting

In addition, many of the new federal programs have not been integrated into the state and local financial accounts. The federal grants finance specific programs, and hence separate funds apart from the general funds of the system are set up for each federal program. When state and local systems report educational expenditures, there is a marked tendency to

TABLE 16.--GROSS NATIONAL PRODUCT

School year	GNP (in billions)	Precent increase over 1957-58
1	2	3
1957-58	$440.2	...
1959-60	495.6	12.6%
1961-62	541.7	23.1
1963-64	612.3	39.1
1964-65	653.5	48.5
1965-66	715.3	62.5
1966-67	763.1	73.4
1967-68	817.5a/	85.7

Sources:

U.S. Department of Commerce, Office of Business Economics. Survey of Current Business 45: 24-25, August 1965; 46: 11, July 1966; 47: 13, July 1967; 47: 6, August 1967.

Council of Economic Advisers. Economic Indicators, March 1968, p. 2.

Business Week, No. 2016, April 20, 1968, p. 29.

a/ Second quarter of 1968 estimated by NEA Research Division.

report expenditures from the general funds of the system, thus omitting the federal programs. In estimating public elementary- and secondary-school expenditures this year, the NEA Research Division made a special effort to include all expenditures from federal programs.

Expenditures in Higher Education

In 1966-67, institutions of higher education spent an estimated $16.6 billion, of which $9.9 billion was spent by the public institutions and $6.7 billion by the private institutions as follows (estimated distribution):

45 percent for student education

15 percent for organized research

20 percent for operations connected with the instructional program, student aid, and auxiliary enterprises

20 percent for capital outlay.

Public Elementary and Secondary Education

Estimates of expenditures of public elementary and secondary schools, including current expenditures for all programs operated by public school systems, interest, and capital outlay reached a high of $31.1 billion in 1967-68, up 9.6 percent from $28.4 billion in 1966-67.

The increase in expenditures from 1965-66 to 1967-68 averaged $2.8 billion per year. The average increase for for the past two years is almost double the average annual increase of $1.5 billion between 1957-58 and 1965-66.

Expenditures growing faster than GNP

The 10-year annual growth rate of 8.6 percent for total school expenditures may be compared with a rate of 6.4 percent for gross national product (both in current dollars). Over the past 10 years, school expenditures have been increasing at a rate 35 percent higher than the increase registered for the whole economy. Last year's gain of 9.6 percent in school expenditures was about 35 percent higher than the gain of 7.1 percent in GNP. (Tables 15 and 16, pages 40 and 41.)

Current Expenditures

In 1967-68, the total current expenditures for elementary and secondary day schools were $25.1 billion, an increase of $2.3 billion, or 9.9 percent, over the previous year. (See Table 17.)

TABLE 17.--CURRENT EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS

School year	Amount (in thousands)	Percent increase over 1957-58
1	2	3
1957-58	$10,251,842	...
1959-60	12,329,389	20.3%
1961-62	14,729,270	43.7
1963-64	17,218,446	68.0
1964-65*	18,548,925	80.9
1965-66*	20,429,086	99.3
1966-67*	22,854,760	122.9
1967-68*	25,122,315	145.1

Sources:

Figures for 1957-58 through 1963-64 from: U.S. Department of Health, Education, and Welfare, Office of Education. Statistics of State School Systems, 1963-64. Washington, D.C.: Government Printing Office, 1967. p. 13.

Figures for 1964-65 forward from: National Education Association, Research Division. Estimates of School Statistics, 1967-68. Research Report 1967-R19. Washington, D.C.: the Association, 1967. p. 20.

*NEA estimates.

Expenditure items enumerated

Current expenditure for elementary and secondary day schools includes amounts paid for general control, instructional service, operation, maintenance, fixed charges, and other school services at all levels of administration--state, intermediate, and basic local. Current expenditure comprises all governmental contributions to the retirement fund and expenditure for school services, including attendance, health services, transportation, food services, and other. This figure does not include payments for capital outlay and interest on school debt or, except when otherwise noted, amounts spent

for community colleges, adult education, summer school, and community services.

The trend in current expenditures per pupil in average daily attendance is shown in Table 18. This year's national figure of $619 is up 82 percent over 1957-58, and up 8.0 percent over last year's revised estimate of $573. The highest state is more than 1.8 times greater than the lowest state in expenditure per pupil. (See Table 19.)

State expenditures and U.S. average

Table 20 shows the state's expenditure per pupil in ADA relative to the U. S. average since 1952. Since 1962, 20 states have been stable in their positions relative to the U. S. average, shifting not more than 5 percentage points; 24 states shifted 6-11 percentage points; 2 states, Virginia and Hawaii, and the District of Columbia gained 12 percentage points or more. Illinois, Massachusetts, Oregon, and Washington registered a drop of 12 or more percentage points.

TABLE 18.--CURRENT EXPENDITURES PER PUPIL IN AVERAGE DAILY ATTENDANCE IN PUBLIC ELEMENTARY AND SECONDARY SCHOOLS

School year	Amount per pupil	Percent increase over 1957-58
1	2	3
1957-58	$341	...
1959-60	375	10.0%
1961-62	419	22.9
1963-64	460	34.9
1964-65*	484	41.9
1965-66*	525	54.0
1966-67*	573	68.0
1967-68*	619	81.5

Sources:

Figures for 1957-58 through 1963-64 from: U.S. Department of Health, Education, and Welfare, Office of Education. Statistics of State School Systems, 1963-64. Washington, D.C.: Government Printing Office, 1967. p. 78.

Figures for 1964-65 forward from: National Education Association, Research Division. Estimates of School Statistics, 1967-68. Research Report 1967-R19. Washington, D.C.: the Association, 1967. p. 20.

*NEA estimates.

TABLE 19.--CURRENT EXPENDITURE PER PUPIL IN AVERAGE DAILY ATTENDANCE, BY STATE

State	Expenditure per pupil in ADA, 1967-68	Percent of U.S. average	10-year increase (1957-58 to 1967-68)
1	2	3	4
United States	$619	100.0%	81.5%
New York	982	158.6	93.7
Alaska	976[a]	157.7[a]	86.3
New Jersey	807	130.4	82.2
Connecticut	715	115.5	81.5
Maryland	702	113.4	102.3
Wisconsin	691[b]	111.6[b]	91.2
Montana	689	111.3	79.9
California	685	110.7	75.2
Delaware	676	109.2	51.6
Wyoming	670	108.2	61.1
Oregon	664	107.3	64.4
Pennsylvania	657	106.1	78.0
Minnesota	656	106.0	74.9
Arizona	640	103.4	73.0
Vermont	638	103.1	91.0
Nevada	635	102.6	62.8
Michigan	628	101.5	68.4
Rhode Island	623	100.6	66.1
Hawaii	622	100.5	128.7
Illinois	621	100.3	60.9
Louisiana	618	99.8	73.1
Washington	613	99.0	60.9
Massachusetts	606	97.9	64.7
Indiana	605	97.7	78.5
Ohio	591	95.5	78.5
Kansas	582	94.0	76.4
Iowa	580	93.7	70.1
Colorado	575	92.9	66.2
New Hampshire	571	92.2	80.7
Florida	554	89.5	80.5
North Dakota	554	89.5	71.0
Virginia	554	89.5	127.0
South Dakota	541	87.4	63.4
New Mexico	536	86.6	56.7
Missouri	532	85.9	67.8
Idaho	517	83.5	91.5
Utah	512	82.7	75.9
Georgia	498	80.5	101.6
Nebraska	492	79.5	59.2
Texas	492	79.5	52.3
Maine	490	79.2	95.2
West Virginia	484	78.2	108.6
Oklahoma	477	77.1	69.1
North Carolina	461	74.5	110.5
Kentucky	456	73.7	113.1
Tennessee	450	72.7	113.3
Arkansas	441	71.2	115.1
South Carolina	418	67.5	98.1
Alabama	403	65.1	98.5
Mississippi	346	55.9	98.9

Sources:

U.S. Department of Health, Education, and Welfare, Office of Education. "Statistics of State School Systems, 1957-58: Organization, Staff, Pupils, and Finances." Biennial Survey of Education in the United States, 1956-58. Washington, D. C.: Government Printing Office, 1961. Chapter 2, p. 73.

National Education Association, Research Division. Estimates of School Statistics, 1967-68. Research Report 1967-R19. Washington, D. C.: the Association, 1967. p. 35.

a/ All dollar amounts for Alaska should be reduced about one-fourth to make the purchasing power of Alaska figures comparable to figures reported for other areas of the United States.

b/ Figure has been revised since publication of Estimates of School Statistics, 1967-68.

TABLE 20.--CURRENT EXPENDITURE PER PUPIL IN AVERAGE DAILY ATTENDANCE AS A PERCENT OF THE NATIONAL AVERAGE, 1951-52 TO 1967-68

State	1951-52	1953-54	1955-56	1957-58	1959-60	1961-62	1963-64	1965-66	1966-67	1967-68
1	2	3	4	5	6	7	8	9	10	11
50 states and D.C.	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Alabama	61	57	64	60	64	58	63	67	68	65
Alaska	132	...	143	154	146	148	146	143	169	158
Arizona	108	106	106	109	108	107	104	105	109	103
Arkansas	50	52	54	60	60	62	61	70	69	71
California	107	119	117	115	113	109	110	111	114	111
Colorado	104	106	104	101	106	102	103	102	97	93
Connecticut	119	112	116	116	116	118	118	122	123	116
Delaware	130	123	124	131	122	116	120	113	109	109
District of Columbia	123	114	119	117	115	110	111	115	119	136
Florida	84	86	88	90	85	84	86	86	88	89
Georgia	68	67	66	72	67	69	69	73	79	80
Hawaii	92	...	83	80	87	85	89	104	107	100
Idaho	87	90	84	79	77	77	76	73	83	84
Illinois	119	120	120	113	117	121	111	105	100	100
Indiana	104	106	99	99	98	103	98	103	98	98
Iowa	107	103	102	100	98	98	99	96	92	94
Kansas	101	100	100	97	93	98	98	103	99	94
Kentucky	62	58	57	63	62	72	68	73	76	74
Louisiana	97	93	96	105	99	93	85	91	96	100
Maine	74	75	76	74	75	77	78	78	77	79
Maryland	100	101	101	102	105	105	104	103	110	113
Massachusetts	109	112	112	108	109	112	116	103	100	98
Michigan	109	107	112	109	111	108	104	104	102	101
Minnesota	114	108	111	110	113	113	112	107	108	106
Mississippi	39	46	53	51	55	55	54	55	59	56
Missouri	87	88	90	93	92	94	93	90	86	86
Montana	124	124	119	112	110	108	105	110	114	111
Nebraska	101	99	95	91	90	88	86	84	81	79
Nevada	108	111	118	114	115	109	106	108	105	103
New Hampshire	105	97	96	93	93	93	94	90	91	92
New Jersey	128	126	130	130	130	128	126	130	130	130
New Mexico	107	100	108	100	97	98	101	90	89	87
New York	144	137	145	149	150	150	162	163	160	159
North Carolina	72	67	64	64	63	72	69	74	73	74
North Dakota	105	99	98	95	98	96	92	87	89	89
Ohio	95	96	96	97	97	95	94	86	88	95
Oklahoma	93	85	85	83	83	79	77	81	79	77
Oregon	130	127	121	118	119	120	119	116	113	107
Pennsylvania	108	113	113	108	109	108	104	106	105	106
Rhode Island	106	101	111	110	110	110	107	109	107	101
South Carolina	63	66	64	62	59	59	61	63	69	68
South Dakota	103	104	105	97	93	90	89	86	91	87
Tennessee	61	63	64	62	63	62	64	68	71	73
Texas	91	94	90	95	89	86	86	84	77	79
Utah	80	78	82	85	86	84	89	89	84	83
Vermont	90	92	89	98	92	97	95	92	106	103
Virginia	69	73	73	72	73	77	78	81	87	89
Washington	116	115	113	112	112	112	111	108	101	99
West Virginia	75	70	67	68	69	70	70	69	76	78
Wisconsin	117	111	114	106	110	113	112	107	107	112[a/]
Wyoming	128	125	117	122	120	119	116	117	110	108

Sources:

U.S. Department of Health, Education, and Welfare, Office of Education. Statistics of State School Systems, 1963-64. Washington, D.C: Government Printing Office, 1967. p. 78.

National Education Association, Research Division. Estimates of School Statistics, 1967-68. Research Report 1967-R19. Washington, D.C.: the Association, 1967. p. 34-35.

a/ ADA figure has been revised since publication of Estimates of School Statistics, 1967-68.

School district consolidation continues

Continuing progress in being made in school district reorganization. In the five years from 1961-62 to 1966-67, 13,269 school systems were eliminated.[4/] In 1966-67, for the first time since statistics have been collected on school districts by enrollment size, less than half of the school districts had fewer than 300 pupils. For the school year 1966-67, there were 23,390 school systems of which 11,806, or slightly more than half, operated both elementary and secondary schools. Eight percent of the school systems (1,868) were nonoperating districts. Half of these were in two states--Nebraska and South Dakota.

The 1,400 largest school systems (those having 6,000 or more pupils) account for nearly three-fifths (58 percent) of all public-school enrollments in the nation, and 5,181 school systems with 1,200 to 6,000 pupils accounted for almost one-third. Thus, only 10 percent of all public-school pupils are in systems with enrollments under 1,200.

Expenditures of Local School Systems

In 1967-68, there were 78 school systems in the United States with 50,000 or more pupils enrolled. The trend in current expenditure per pupil in ADM (average daily membership) for 73 of these large systems is shown in Table 21. For the 50 systems reporting on 1967-68 budgets, the median expenditure per pupil of $461.44 in 1965-66 increased 8.4 percent to $500.07 in 1966-67. For 1967-68, the median budgeted amount was $544.70, an increase of 8.9 percent.

The median expenditure per pupil in ADM for instruction rose from $341.87 in 1965-66 to $373.12 in 1966-67 for a gain of 9.1 percent, and the median budgeted expenditure per pupil for 1967-68 rose 7.2 percent to $399.81.

The per-pupil expenditures for the large school systems do not fully reflect the impact of the new federal programs. This is partly because some budgets were completed before allocations for the federal programs were made by the U. S. Office of Education, and because some systems do not integrate the federally funded programs into the regular accounts of elementary and secondary schools. In addition, some of the federally funded programs are not part of the program of the

---

4/ U. S. Department of Commerce, Bureau of the Census. Public School Systems in 1966-67. Census of Governments 1967, Series CG-P-3. Washington, D. C.: Government Printing Office, November 1967. p. 1-3.

TABLE 21.--EXPENDITURE PER PUPIL IN AVERAGE DAILY MEMBERSHIP IN ELEMENTARY AND SECONDARY DAY SCHOOLS IN 73 SYSTEMS WITH ENROLLMENTS OF 50,000 OR MORE PUPILS

School system	Total current expenditure				Cost of instruction			
	1964-65 actual	1965-66 actual	1966-67 actual	1967-68 budget	1964-65 actual	1965-66 actual	1966-67 actual	1967-68 budget
1	2	3	4	5	6	7	8	9
Birmingham, Ala.	$230.43	$285.62	$315.76	N.A.	$197.97	$235.98	$268.59	N.A.
Jefferson Co., Ala.	220.65	251.48*	283.63	$301.38	187.35	215.26*	242.97	$254.16
Mobile, Ala.	234.63	251.24	301.46*	N.A.	196.65	211.10	253.04*	N.A.
Fresno, Calif.	407.03	436.52	488.15*	N.A.	320.43	343.23	383.54*	N.A.
Garden Grove, Calif.	N.A.	457.52	466.19	510.08	N.A.	353.77	356.53	391.74
Long Beach, Calif.	509.02	557.31	616.11	751.68*	378.41[a]	421.36[a]	462.10[a]	560.01[a]*
Los Angeles, Calif.	512.85	545.83*	602.66	620.16*	373.49	399.28*	442.41	454.49*
Oakland, Calif.	547.56	608.58*	612.69*	N.A.	413.24	464.34*	462.95*	N.A.
Sacramento, Calif.	487.22	528.25	597.09*	612.51*	372.46	402.98	458.18*	467.38*
San Diego, Calif.	468.53	499.36*	526.34*	617.49	359.46	386.63*	408.81*	495.27[a]
San Francisco, Calif.	607.89	634.43*	724.53*	731.35	480.11	479.39*	501.37*	568.33
San Juan, Calif.	467.22	481.57	539.94*	582.70	356.62[a]	368.91[a]	414.54[a]*	444.45[a]
Denver, Colo.	495.19	523.43*	580.47	603.31*	354.41	385.19*	428.43	435.68*
Jefferson Co., Colo.	439.06	473.07	488.92	496.54	326.97	347.57	362.80	368.38
District of Columbia	513.70	618.98	655.75	667.16*	348.03	449.12	458.16	468.52*
Broward Co., Fla.	378.96	N.A.	469.58	513.03*	320.23	N.A.	393.45	407.88*
Dade Co., Fla.	410.54	479.28	537.70	567.70*	337.25	401.11	448.17	436.06*
Duval Co., Fla.	288.65	379.50	421.35	446.95*	243.26	318.19	352.51	350.86*
Hillsborough Co., Fla.	313.52	347.55	340.34*	449.23*	259.44	281.26	281.81*	335.42*
Orange Co., Fla.	336.08	391.89	396.67*	N.A.	282.57	328.23	329.45*	N.A.
Palm Beach Co., Fla.	409.48	495.15	556.43*	632.96	331.61	407.57	446.47*	491.84
Pinellas Co., Fla.	432.81	458.94	495.42	N.A.	364.49	387.95	412.49	N.A.
Polk Co., Fla.	346.55	370.05	408.87*	N.A.	291.02	312.68	342.10*	N.A.
Atlanta, Ga.	342.33	390.36*	445.38*	508.10*	269.44	301.89*	345.38*	383.43*
De Kalb Co., Ga.	292.88	325.99*	355.79*	N.A.	235.28	258.64*	284.40*	N.A.
Hawaii	435.30	506.88*	592.53	582.24	276.86	354.28*	410.53	411.83
Chicago, Ill.	441.37	473.41*	598.61*	N.A.	314.28	344.70*	449.22*	N.A.
Indianapolis, Ind.	415.88	470.09	479.60*	533.37	331.73	368.64	375.83*	422.96
Wichita, Kans.	402.29	427.39*	470.17*	533.69*	321.40	338.81*	370.40*	412.64*
Jefferson Co., Ky.	319.80	335.02	399.14	449.15*	263.21	275.51	327.61	364.11*
Louisville, Ky.	312.67	348.78	380.91	N.A.	254.48	283.60	307.59	N.A.
Caddo Parish, La.	320.22	349.97	377.61	433.39	259.06	284.39	310.71	348.92
East Baton Rouge Parish, La.	334.20	354.93	423.31*	473.70*	268.26	281.29	338.62*	372.73*
Orleans Parish, La.	315.02	372.88	457.49*	469.74*	231.31	245.44	332.40*	369.23*
Anne Arundel Co., Md.	398.50	443.83*	502.39*	N.A.	318.58	358.73*	399.90*	N.A.
Baltimore City, Md.	410.36	460.65*	556.76	598.20	304.21	340.74*	403.97	434.11
Baltimore Co., Md.	454.06	496.23*	553.91	601.48*	355.42	386.71*	433.53	468.00*
Montgomery Co., Md.	574.10	652.05	668.81	723.55	414.56	472.07	476.81	569.42
Prince George's Co., Md.	444.09	502.21	585.46	618.56	351.21	400.60	470.29	493.54
Boston, Mass.	511.19	540.74*	598.87*	N.A.	358.79	380.08*	416.99*	N.A.
Detroit, Mich.	458.06	501.12*	537.93*	597.05*	332.01	364.60*	390.70*	425.48*
Kansas City, Mo.	424.60	458.36*	518.62	580.56	301.30	322.90*	360.88	408.11
St. Louis, Mo.	424.83	512.93*	477.26[b]*	556.68	288.08	341.89*	324.90[b]*	376.20

TABLE 21.--EXPENDITURE PER PUPIL IN AVERAGE DAILY MEMBERSHIP IN ELEMENTARY AND SECONDARY DAY SCHOOLS IN 73 SYSTEMS WITH ENROLLMENTS OF 50,000 OR MORE PUPILS (Continued)

School system	Total current expenditure				Cost of instruction			
	1964-65 actual	1965-66 actual	1966-67 actual	1967-68 budget	1964-65 actual	1965-66 actual	1966-67 actual	1967-68 budget
1	2	3	4	5	6	7	8	9
Omaha, Nebr.	$362.02	$378.70	$403.59	N.A.	$267.38	$289.15	$308.82	N.A.
Clark Co., Nev.	455.55	469.50*	514.43	$551.88*	358.79	366.41*	406.36	$443.29*
Newark, N. J.	519.33	529.75	610.66*	N.A.	388.96	395.58	453.99*	N.A.
Albuquerque, N. Mex.	391.75	413.05*	431.76*	455.31	297.97	314.92*	325.53*	338.46
Buffalo, N. Y.	512.60	525.96*	632.77*	N.A.	343.57	349.34*	417.70*	N.A.
New York City, N. Y.	737.45	780.82*	889.73	989.59	490.08	510.48*	569.16	644.37
Charlotte-Mecklenburg, N. C.	343.75	401.23*	443.48*	N.A.	284.24	310.54*	346.33*	N.A.
Akron, Ohio	410.65	448.42*	464.52*	499.02	291.49	321.44*	319.99*	353.86
Cincinnati, Ohio	443.89	482.80*	511.22*	538.91	311.44	339.03*	353.23*	375.29
Cleveland, Ohio	434.16	477.93*	514.78*	N.A.	293.21	327.99*	353.53*	N.A.
Columbus, Ohio	371.24	409.75*	477.93	518.94*	268.03	292.55*	342.08*	367.03*
Dayton, Ohio	430.61	469.35	520.38*	550.49	317.48	342.71	376.31*	389.97
Toledo, Ohio	427.27	408.25*	472.74*	N.A.	297.85	287.44	324.43*	N.A.
Oklahoma City, Okla.	295.32	333.47*	354.55	396.34	218.46	251.40*	260.13	290.26
Portland, Oreg.	462.69	568.76	560.99	595.40*	372.10	429.75	404.98	440.51*
Philadelphia, Pa.	486.84	514.62	606.93	N.A.	333.58	369.82	433.48	N.A.
Pittsburgh, Pa.	427.91	455.43*	603.20	591.99*	301.54	317.43*	432.40	391.59*
Greenville Co., S. C.	236.37	267.29	314.76	N.A.	186.57	224.71	242.24	N.A.
Memphis, Tenn.	276.44	286.72*	334.96*	353.95	221.63	237.41*	262.95*	284.34
Dallas, Texas	357.16	372.17	412.34	441.52*	283.65	302.48	334.11	354.94*
El Paso, Texas	368.00	416.04*	415.72	451.33*	316.48	353.63*	351.47	383.25*
Forth Worth, Texas	353.94	393.11	398.34*	N.A.	286.59	317.81	321.58*	N.A.
Houston, Texas	315.18	334.21	359.06	438.42	265.78	283.66	301.32	361.16
San Antonio, Texas	N.A.	300.08	307.52*	352.09*	N.A.	258.97	262.38*	283.05*
Granite Dist., Utah	369.02	410.04	426.93	N.A.	265.80	295.82	315.56	N.A.
Fairfax Co., Va.	438.62	483.35*	526.87	599.36*	342.87	378.12*	408.76	468.00*
Norfolk, Va.	358.43	362.80	446.27	N.A.	297.03	306.06	379.99	N.A.
Seattle, Wash.	475.93	461.44*	559.31*	665.81*	373.32	333.50*	409.27*	503.59*
Kanawha Co., W. Va.	300.09	363.55*	362.32	410.20*	224.00	255.17*	275.53	303.03*
Milwaukee, Wis.	446.54	438.44	462.11*	527.68	344.33	338.15	348.85	377.40
Median of systems reporting actual data	$410.65	$456.48	$479.60	...	$311.44	$338.92	$362.80	...
Median of systems reporting 1967-68 budgets	424.72	461.44	500.07	$544.70	318.86	341.89	373.12	$399.81

Source:

National Education Association, Research Division. Selected Statistics of Local School Systems, 1964-65. Research Report 1966-R13; 1965-66, Research Report 1967-R15; 1966-67, Research Report in process. Estimates for 1967-68 from Adopted Budgets of Local School Systems.

*Indicates school systems reporting additional expenditures from federal funds which may have been used as current expenditures for day schools but have been omitted from the regular expenditure accounts on which these per-pupil costs are based.

N.A. = Not available.

a/ Includes attendance services.

b/ Decrease in per-pupil expenditures chiefly reflects increase in average daily membership as compared with 1965-66.

regular public elementary and secondary day school and hence would not be included in these accounts.

The local expenditures per pupil shown in Table 21 differ from the state expenditures shown in Tables 19 and 20 in two respects: (a) Local figures represent expenditures per pupil in average daily membership. State figures are shown on the basis of expenditures per pupil in average daily attendance. The total membership figure, ADM, is about 6 percent larger than the attendance figure because membership includes all pupils on the class rolls or belonging to the classes and the attendance figure excludes pupils absent. (b) Expenditure figures for local school systems frequently do not include direct expenditures made in behalf of schools or pupils or teachers by other governmental units; for example, direct state appropriation for teacher retirement, purchase of textbooks, and pupil health services. Differences among systems in performance of school services by nonschool agencies also affect intersystem comparisons of expenditures.

Central city-suburban expenditure comparisons

The large central city school systems enjoyed a position of pre-eminence in school expenditures until sometime in the late 1950's. Until the 1957 Census of Governments, almost all data available showed central cities spending at a rate beyond their state average, and even beyond the national average expenditures per pupil. There were occasional exceptions in the case of very wealthy small communities, or those few communities introducing a more extensive program where the pre-eminence of the cities was challenged.

In 1957, the central cities in 36 Standard Statistical Metropolitan Areas (SMSA's) spent $312 per pupil and the outside areas, $303. By 1962, the next Census of Governments year, central cities spent $64 less than the outside areas, $438 compared with $376. And within three more years, 1964-65, the gap had widened to $124 per pupil, $573 compared with $449. Table 22, based on data compiled by Seymour Sacks of Syracuse University shows that for the nation the general pattern of central cities spending less than their corresponding suburbs prevails for 32 of 36 SMSA's studies. In two central cities, expenditures were higher than in the surrounding territory. In two additional central cities, one school system operates schools in both the surrounding area and the central city, so there is no variation in expenditures.

This changing picture of the central cities in regard to spending for schools has not been recognized in state support plans. Neither the increased burden for educational services nor the decreased base for school support has been adequately reflected in state grant plans for local schools.

TABLE 22.--PER-CAPITA AND PER-PUPIL CURRENT EXPENDITURE FOR LOCAL SCHOOLS, CENTRAL CITY AND OUTSIDE CENTRAL CITY AREAS, 37 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1964-65

Standard Metropolitan Statistical area (SMSA)	Per capita			Per pupil		
	SMSA	Central city	Outside central city	SMSA	Central city	Outside central city
1	2	3	4	5	6	7
Los Angeles-Long Beach, Calif.	$118	$ 94	$134	$558	$424	$654
San Bernardino-Riverside-Ontario, Calif.	123	142	115	578	498	631
San Diego, Calif.	107	89	129	549	485	621
San Francisco-Oakland, Calif.	127	79	158	701	565	758
Denver, Colo.	111	95	124	471	493	457
Washington, D.C.	107	90	117	545	508	562
Miami, Fla.	94	94	94	503	503	503
Tampa-St. Petersburg, Fla.	67	67	67	362	362	362
Atlanta, Ga.	86	69	100	318	234	403
Chicago, Ill.	86	67	109	508	433	578
Indianapolis, Ind.	106	79	176	471	407	579
Louisville, Ky.-Ind.	71	45	97	416	350	455
New Orleans, La.	57	50	71	333	310	369
Baltimore, Md.	85	81	90	429	407	452
Boston, Mass.	84	68	88	493	490	499
Detroit, Mich.	108	81	129	509	454	539
Minneapolis-St. Paul, Minn.	108	80	135	564	527	587
Kansas City, Mo.-Kans.	91	59	117	494	425	531
St. Louis, Mo.-Ill.	82	68	88	532	411	594
Newark, N.J.	106	96	109	595	515	619
Paterson-Clifton-Passaic, N.J.	95	76	101	557	477	579
Buffalo, N.Y.	125	74	157	694	507	777
New York, N.Y.	121	96	181	790	728	889
Rochester, N.Y.	138	104	172	807	700	885
Cincinnati, Ohio-Ky.-Ind.	79	78	79	472	439	494
Cleveland, Ohio	94	81	105	528	433	609
Columbus Ohio	82	70	115	410	368	500
Dayton, Ohio	101	100	102	431	431	432
Portland, Oreg.-Wash.	115	92	133	543	444	616
Philadelphia, Pa.-N.J.	88	63	10[illegible]	586	477	656
Pittsburgh, Pa.	90	58	100	521	419	544
Providence, R.I.	70	64	72	430	436	427
Dallas, Texas	73	60	93	422	334	597
Houston, Texas	86	62	164	430	311	794
San Antonio, Texas	65	n.a.	n.a.	310	n.a.	n.a.
Seattle, Wash.	119	74	169	527	476	556
Milwaukee, Wis.	85	66	116	485	421	568
Unweighted average	$ 97	$ 82	$113	$524	$449	$573

Source:

Sacks, Seymour. Advisory Commission on Intergovernmental Relations. Fiscal Balance in the American Federal System. A-31. (In press).

TABLE 23.--CURRENT EXPENDITURES FOR OTHER PROGRAMS OPERATED BY SCHOOL SYSTEMS

School year	Amount (in thousands)	Percent increase over 1957-58
1	2	3
1957-58	$ 122,650	...
1959-60	132,566	8.1%
1961-62	194,093	58.2
1963-64	427,528	248.6
1964-65*	501,007	308.5
1965-66*	700,569	471.2
1966-67*	930,165	658.4
1967-68*	1,039,382	747.4

Sources:

U. S. Department of Health, Education, and Welfare, Office of Education. Statistics of State School Systems, 1963-64. Washington, D. C.: Government Printing Office, 1967. p. 13.

National Education Association, Research Division. Estimates of School Statistics, 1967-68. Research Report 1967-R19. Washington, D. C.: the Association, 1967. p. 34, 35.

*NEA Research Division estimates.

Current Expenditures for Other Programs

Community colleges and community services

Current expenditures of public school systems for junior colleges, adult education, summer schools, and other community services are estimated at $1,039 million, up 11.7 percent from last year. This increase reflects the addition of community colleges in some states, increased funds for vocational and adult education, and many new and expanded community services administered by the local school district. A part of the rise in other school programs--the current expenditures for programs other than elementary and secondary day schools--is no doubt due to increased federal funds for adult and vocational education, junior colleges, and Head Start and other poverty programs. Table 23 shows the trend.

Capital Outlay and Interest

Capital outlay was estimated at $3.9 billion, up 7.8 percent from last year and up 38.4 percent in 10 years (see Table 24). Over a similar period, 1957 to 1967, the composite

construction cost index of the U. S. Department of Commerce increased 28 percent. Thus, much of the rise in expenditures for capital outlay may be due to rising prices.

The U. S. Office of Education estimated that there were 1,709,000 publicly owned instruction rooms in the fall of 1967. The differences in the numbers of new classrooms and the numbers of classrooms retired from service show a decline in the net addition during 1966-67:

School year	Classrooms added	Classrooms abandoned	Net addition
1960-61	72,214	18,733	53,481
1961-62	72,089	18,134	53,955
1962-63	65,300	17,000	48,300
1963-64	69,300	17,100	52,200
1964-65	65,200	16,400	48,800
1965-66	72,600	17,700	54,900
1966-67	71,000	24,000	47,000

New classrooms

TABLE 24.--CAPITAL OUTLAY EXPENDITURES BY SCHOOL SYSTEMS

School year	Amount (in thousands)	Percent change from 1957-58
1	2	3
1957-58	$2,852,747	...
1959-60	2,661,786	-6.7%
1961-62	2,862,153	0.3
1963-64	2,977,976	4.4
1964-65*	3,241,285	13.6
1965-66*	3,416,065	19.7
1966-67*	3,662,106	28.4
1967-68*	3,946,944	38.4

Sources:

U. S. Department of Health, Education, and Welfare, Office of Education. Statistics of State School Systems, 1963-64. Washington, D. C.: Government Printing Office, 1967. p. 13.

National Education Association, Research Division. Estimates of School Statistics, 1967-68. Research Report 1967-R19. Washington, D. C.: the Association, 1967. p. 34 and 35.

*NEA Research Division estimates.

Interest rates on school bonds are high, and at the end of this school year were still rising. According to the Bond Buyers Index of 20 bonds, average rates as of May 27, 1968, were 4.44 percent. The highest rate reported on this index is 5.69 percent for May 1, 1933, and the lowest rate is 1.29 percent for February 14, 1946. High and low yields for recent years are as follows:5/

Year	High	Low
1963	3.31% (11/14)	3.01% (3/21)
1964	3.32 (3/19)	3.12 (12/17)
1965	3.56 (12/9)	3.04 (1/28)
1966	4.24 (8/25)	3.51 (1/20)
1967	4.45 (12/7)	3.40 (1/19)
1968 (May 27) .	4.71 (5/23)	4.16 (2/1)

Interest payments

Interest payments on school bonds (Table 25) reflect the growing volume of debt outstanding as well as the rising cost

5/ The Weekly Bond Buyer 172: 54 (Section 1); May 27, 1968.

TABLE 25.--INTEREST ON SCHOOL DEBT

School year	Amount (in thousands)	Percent increase over 1957-58
1	2	3
1957-58	$341,922	...
1959-60	489,514	43.2%
1961-62	587,823	71.9
1963-64	701,044	105.0
1964-65*	845,534	147.3
1966-67*	905,299	164.8
1967-68*	965,933	182.5

Sources:

U. S. Department of Health, Education, and Welfare, Office of Education. Statistics of State School Systems, 1963-64. Washington, D. C.: Government Printing Office, 1967. p. 13.

National Education Association, Research Division. Estimates of School Statistics, 1967-68. Research Report 1967-R19. Washington, D. C.: the Association, 1967. p. 22, 34, and 35.

*NEA Research Division estimates.

of borrowing. Interest payments for 1967-68 are estimated at just short of $1 billion.

The U. S. Office of Education has not continued its very critical inventory of classroom facilities since 1964-65.

In 1964-65, overcrowding of classrooms and obsolescence are still major problems in school housing:

- 177,800 classrooms were combustible or were in nonpermanent or in offsite facilities.

- 104,400 were overcrowded according to the varying standards of local appraisal.

Some of the classrooms would fit both categories.

When uniform class size standards were used to estimate number of classrooms needed in 1964-65 to bring class size down to stated levels, the following results were obtained:

Classrooms needed to reduce class size

- 50,800 additional rooms were needed to bring class size to a maximum of 30 elementary- and secondary-school pupils.

- 98,300 additional classrooms were needed to bring class size to a maximum of 27 elementary- and secondary-school pupils.

- 285,900 additional classrooms were needed to bring class size to a maximum of 25 elementary- and secondary-school pupils.

REVENUE

Public-school revenue from all sources--taxes, grants-in-aid, earning, tuition--is estimated at $29.5 billion, up 8.1 percent from $27.3 billion in 1966-67. Since 1957-58, revenue receipts have increased 141.9 percent at an annual rate of 9.2 percent for the 10 years (see Table 26).

There had been very little change in the shares of the three levels of government in school support up to 1965-66. That year the federal share more than doubled, rising from 3.8 percent to 7.7 percent in 1965-66 and remaining at about the same share in 1966-67 and 1967-68. The state share increased slightly to 40.3 percent, and the local share declined to 52.0 percent (see Table 27).

TABLE 26.--REVENUES FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS
(in thousands)

School year	Total	Federal	State	Local
1	2	3	4	5
1957-58	$12,181,513	$ 486,484	$ 4,800,368	$ 6,894,661
1959-60	14,746,618	651,639	5,768,047	8,326,932
1961-62	17,527,707	760,975	6,789,190	9,977,542
1963-64	20,544,182	896,956	8,078,014	11,569,213
1964-65*	21,962,262	834,202[a/]	8,722,937	12,405,123
1965-66*	24,819,832	1,914,759[a/]	9,734,866	13,170,207
1966-67*	27,256,043	2,162,892[a/]	10,661,582	14,431,569
1967-68*	29,463,641	2,271,909[a/]	11,884,028	15,307,704
Increase, 1957-58 to 1967-68:				
Amount	$17,282,128	$1,785,425	$ 7,083,660	$ 8,413,043
Percent	141.9%	367.0%	147.6%	122.0%
Annual rate	9.2%	16.7%	9.5%	8.3%

Sources:

U. S. Department of Health, Education, and Welfare, Office of Education. Statistics of State School Systems, 1963-64. Washington, D. C.: Government Printing Office, 1967. p. 11.

National Education Association, Research Division. Estimates of School Statistics, 1966-67 and 1967-68. Research Reports 1966-R20 and 1967-R19. Washington, D. C.: the Association, 1966 and 1967.

*NEA Research Division estimates.

a/ NEA Research Division estimates of federal revenue may be lower than those which will be published later by the U. S. Office of Education because of partial omission of money value of food distribution for the school lunch program.

TABLE 27.--PERCENT OF REVENUE RECEIVED FROM FEDERAL, STATE, AND LOCAL SOURCES FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS

School year	Federal sources	State sources	Local sources
1	2	3	4
1957-58	4.0%	39.4%	56.6%
1959-60	4.4	39.1	56.5
1961-62	4.3	38.7	56.9
1963-64	4.4	39.3	56.4
1964-65*	3.8	39.7	56.5
1965-66*	7.7	39.2	53.1
1966-67*	7.9	39.1	53.0
1967-68*	7.7	40.3	52.0

Sources:

U. S. Department of Health, Education, and Welfare, Office of Education. Statistics of State School Systems, 1963-64. Washington, D. C.: Government Printing Office, 1967. p. 11.

National Education Association, Research Division. Estimates of School Statistics, 1967-68. Research Report 1967-R19. Washington, D. C.: the Association, 1967. p. 18.

*NEA Research Division estimates.

In the past 10 years all three levels of government have increased their contribution for public elementary and secondary schools. The federal revenues rose an estimated $1.8 billion; state revenues, $7.1 billion; and local revenues, $8.4 billion.

In the 10 years the federal government has added 10 percent of the total new revenue. However, with the leveling off of federal aid to education the estimated new federal revenue last year was only 5 percent of the total new revenue of school systems. In the past 10 years new state revenues accounted for 41 percent of the new revenue for schools, and the local sources accounted for 49 percent of the new revenue. Last year new state revenue was 55 percent of last year's new revenue, and new local revenue was 40 percent of new revenue.

New revenue

New revenue in 1967-68 totaled $2.2 billion, $109 million bc ing from the new federal sources compared with $248 million the year before. New state revenue was $1.2 billion. New local revenue in 1967-68, at $876 million, was substantial

(see Table 28). Local property tax revenue continues to carry the burden for new school revenue even though new state funds exceeded new local funds in two of the past three years.

Comparison of Central-City Suburban Tax Burden

Table 29 shows the variation in tax burden as a percent of income for the 22 largest Standard Metropolitan Statistical Areas (SMSA). The additional data in this table indicate the effect that either state or federal financing of poverty-linked services would have had on central city-suburban disparities in tax burdens in 1962. On the average the tax burden disparities would be cut in half; central-city tax burdens would have been nearly 25 percent lower while suburban tax burdens would have been 15 percent lower.

State Tax Legislation in 1967

State-local tax systems

General concern about state tax revenue moved from the questions of whether a broad-based tax should be used and whether that tax should be an income or sales tax to the questions of what taxes should be included in the state-local tax system and how the regressive nature of the sales and property taxes could be lessened.

TABLE 28.--NEW STATE-LOCAL REVENUE

School year	Annual increase (in thousands)		Ratio of new state revenue to new local revenue
	New state revenue	New local revenue	
1	2	3	4
1957-58 to 1959-60[a/] ..	$ 483,840	$ 716,136	67.6%
1959-60 to 1961-62[a/] ..	510,571	825,305	61.9
1961-62 to 1963-64[a/] ..	644,412	795,835	81.0
1963-64 to 1964-65	644,923	835,910	77.2
1964-65 to 1965-66	1,011,929	765,084	132.3
1965-66 to 1966-67	926,716	1,261,362	73.5
1966-67 to 1967-68	1,222,446	876,135	139.5

Source:
Derived from Table 26.
a/ Average of two years.

TABLE 29.--MEASURES OF TAX EFFORT IN CENTRAL CITIES AND SUBURBS IN 22 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS (SMSA), 1962[a/]
(Per-capita tax revenue, 1962, as percent of per-capita income, 1960)

SMSA	Actual tax revenue		Adjusted tax revenue b/		Adjusted tax revenue c/	
	Cities	Suburbs	Cities	Suburbs	Cities	Suburbs
1	2	3	4	5	6	7
New York	9.5%	7.5%	7.8%	7.0%	7.3%	6.8%
Chicago	7.4	6.1	6.6	5.8	6.2	5.6
Los Angeles	8.4	7.0	7.3	6.0	6.8	5.6
Philadelphia	7.4	4.9	6.6	4.6	6.1	4.4
Detroit	7.5	5.7	6.2	4.9	5.5	4.6
Baltimore	6.9	4.4	6.0	4.3	5.3	3.9
Houston	5.9	5.6	5.4	5.4	4.7	4.9
Cleveland	7.4	5.2	6.1	4.4	5.5	4.2
St. Louis	7.6	5.1	5.9	4.8	5.2	4.4
Milwaukee	8.4	6.5	6.8	5.4	6.3	5.2
San Francisco	7.4	7.2	6.1	6.0	5.6	5.6
Boston	11.2	7.4	8.9	6.8	8.3	6.4
Dallas	5.7	3.7	5.2	3.1	4.8	2.7
Pittsburgh	7.2	4.9	6.8	4.7	6.3	4.5
San Diego	6.3	6.7	5.3	5.6	4.7	4.9
Seattle	5.0	3.6	4.5	3.2	4.2	2.9
Buffalo	7.5	7.0	6.2	6.2	5.7	5.9
Cincinnati	8.2	4.5	6.5	4.2	5.7	3.8
Atlanta	6.3	3.7	5.1	2.8	4.5	2.4
Minneapolis	7.0	6.5	5.3	5.6	4.8	5.3
Kansas City	6.0	5.4	5.1	5.0	4.5	4.6
Newark	12.3	7.0	9.5	6.5	8.9	6.2
Mean	7.6	5.7	6.3	5.1	5.8	4.8

Source:

Reprinted in: Netzer, Dick. Impact of the Property Tax: Effect on Housing, Urban Land Use, Local Government Finance. Research Report No. 1. Prepared for the Consideration of the National Commission on Urban Problems. Washington, D. C.: Government Printing Office, 1968. p. 52.

a/ Data computed by and presented in: Woo Sik Kee. City-Suburban Differentials in Local Government Fiscal Effort. Morgantown: Regional Research Institute, West Virginia University, October 1967.

b/ Total tax revenue minus the estimated locally financed portion of expenditure for public welfare, health, and hospitals.

c/ Total tax revenue minus the estimated locally financed portion of expenditure for public welfare, health, hospitals, and education of children in families with incomes of less than $3,000.

State tax enactments were substantial with seven new income and general sales taxes in four states, and 49 rate increases in state sales, income, and selected excise taxes (motor fuel, cigarette, and alcoholic beverages) in 25 states. The adoption of new taxes and the enactment of changed tax rates was directed not only at increased revenue but also at changing the burden of taxes among taxpayers and among income groups.

Broad-based taxes

Local government use of broad-based taxes increased with Ohio and Texas authorizing local governments to levy general sales taxes as supplements to the state tax, and Colorado extending the authority to counties and smaller cities. Local general sales taxes are now permitted in 17 states and are piggy-back taxes in 13 of these 17 states; that is, the local rate is added to the state rate and is administered by the state. Nine of the 13 states require that the local sales tax be a piggy-back tax; the other four permit it to be a piggy-back tax.

Maryland extended the piggy-back concept to the income tax in authorizing counties to levy local income taxes on their residents up to 50 percent of the state tax liability. Although local income taxes are used by eight states, they are widespread in five states (Kentucky, Maryland, Michigan, Ohio, and Pennsylvania.) Michigan, which adopted a state income tax in 1967, also provided in the future for a piggy-back local income tax upon agreement between a locality and the state.

Thirty states now use both a personal income tax and a general sales tax (see map) with Michigan, Minnesota, and Nebraska joining in 1967 through new tax enactment. Nebraska adopted both a personal income tax and a 2-1/2 percent sales tax in 1967. In 1966, the voters had turned down an income tax adopted in 1965. Michigan added a personal income tax to its 4 percent sales tax, and Minnesota, a 3 percent sales tax to its personal income tax. Nebraska, Michigan, and West Virginia also enacted a corporate income tax.

Only five of the 35 income tax states do not have a state sales tax. They are Alaska, Delaware, Montana, Oregon, and Vermont. Oregon permits local governments to levy a sales tax. Fourteen of the 44 sales tax states do not have a broad-based state personal income tax: Connecticut, Florida, Illinois, Maine, Nevada, New Jersey, Ohio, Pennsylvania, Rhode Island, South Dakota, Tennessee, Texas, Washington, and Wyoming. New Jersey has a personal income tax on commuters. Tennessee and New Hampshire have an income tax on dividends and interest. Of the 50 states, only New Hampshire has neither a broad-based personal income nor a general sales tax.

STATES WITH BROAD-BASED PERSONAL INCOME TAXES
(January 1, 1968)

USE OF PERSONAL INCOME AND GENERAL SALES TAXES BY STATES
(January 1, 1968)

ACIR

Source: Advisory Commission on Intergovernmental Relations. Fiscal Balance in the American Federal System. A-31. Washington, D.C.: Government Printing Office, 1968. (In press.)

TABLE 30.--POTENTIAL STATE-LOCAL YIELD FROM INCOME, GENERAL SALES, AND PROPERTY TAXES BASED UPON CURRENT RELIANCE OF THE HEAVIEST STATE-LOCAL USERS OF EACH TAX, BY STATE, 1966
(Dollar amounts in millions)

State	Potential combined tax yield	Over-utilization (-) or under-utilization based on actual yield of--			
		Income	Sales	Property	Combined
1	2	3	4	5	6
United States	$60,504	$6,487	$5,748	$9,222	$21,457
Alabama	751	79	-4	300	383
Alaska	97	-1	19	35	53
Arizona	423	55	-13	15	57
Arkansas	403	44	20	132	196
California	6,835	829	334	67	1,230
Colorado	600	41	31	27	99
Connecticut	1,098	207	142	149	498
Delaware	195	-12	49	76	113
District of Columbia	339	24	44	101	169
Florida	1,591	291	123	310	724
Georgia	1,072	114	47	330	491
Hawaii	231	-4	-34	72	34
Idaho	189	6	20	27	53
Illinois	3,981	749	264	612	1,625
Indiana	1,584	150	121	200	471
Iowa	839	69	99	23	191
Kansas	673	51	58	45	154
Kentucky	733	27	61	248	336
Louisiana	831	119	44	279	442
Maine	254	46	13	21	80
Maryland	1,207	65	180	238	483
Massachusetts	1,863	95	363	20	478
Michigan	2,851	488	66	462	1,016
Minnesota	1,080	-21	275	14	268
Mississippi	415	62	-48	119	133
Missouri	1,360	137	102	327	566
Montana	195	15	50	-5	60
Nebraska	435	80	111	-15	176
Nevada	164	30	19	30	79
New Hampshire	195	34	50	6	90
New Jersey	2,503	460	412	115	987
New Mexico	252	33	-18	80	95
New York	6,769	2	452	734	1,188
North Carolina	1,107	40	103	371	514
North Dakota	169	22	19	11	52
Ohio	3,297	513	484	550	1,547

TABLE 30.--POTENTIAL STATE-LOCAL YIELD FROM INCOME, GENERAL SALES, AND PROPERTY TAXES BASED UPON CURRENT RELIANCE OF THE HEAVIEST STATE-LOCAL USERS OF EACH TAX, BY STATE, 1966 (Continued)
(Dollar amounts in millions)

State	Potential combined tax yield	Over-utilization (-) or under-utilization based on actual yield of--			
		Income	Sales	Property	Combined
1	2	3	4	5	6
Oklahoma	$ 635	$ 86	$ 83	$ 166	$ 335
Oregon	609	-34	155	64	185
Pennsylvania	3,619	472	321	1,010	1,803
Rhode Island	287	54	27	45	126
South Carolina	530	41	30	198	269
South Dakota	172	31	17	-8	40
Tennessee	876	150	26	272	448
Texas	2,805	512	475	502	1,489
Utah	266	11	-1	31	41
Vermont	106	-2	27	12	37
Virginia	1,212	57	289	341	687
Washington	983	183	-45	239	377
West Virginia	415	51	51	136	238
Wisconsin	1,282	-82	234	82	234
Wyoming	96	18	1	-2	17

Source:
Advisory Commission on Intergovernmental Relations. Fiscal Balance in the American Federal System. A-31. Washington, D. C.: Government Printing Office, 1968. (In press.)

The map shows the relative use of the personal income tax. Only 11 of the 33 states with broad-based personal income taxes (excluding the recent enactments in Michigan and Nebraska) have a high utilization; that is, state personal income tax collections are 2 percent of federal adjusted gross income in the state. Moderate utilization is 1 to 2 percent of federal adjusted gross income in the state. Low utilization is below 1 percent of federal adjusted gross income.

Tables 30 and 31 show relative utilization of personal income taxes, general sales taxes, and property taxes by states. The dollar amounts in Table 30 indicate the revenue potential in each state if it collected the average percentage of personal income raised by the 10 highest states in percentage of personal income for that tax in 1966. The percents in Table 31 indicate the degree to which the revenue raised approaches the potential revenue. One hundred percent indicates

TABLE 31.--STATE-LOCAL FISCAL CAPACITY UTILIZATION RATES FOR MAJOR TAXES BY STATE, 1966
(Actual tax yield as a percent of potential yield)

State and region	Personal income	General sales and use	Property	Combined	
				Rate	Index (U. S. average = 100)
1	2	3	4	5	6
United States average.	42%	63%	73%	65%	100
New England					
Maine	0	80	86	69	106
New Hampshire	6	0	95	54	83
Vermont[a]/	110	0	79	65	100
Massachusetts	72	23	98	74	114
Rhode Island[a]/	0	63	72	56	86
Connecticut	0	49	77	55	85
Mideast					
New York[a]/	100	74	81	82	126
New Jersey	2	35	92	61	94
Pennsylvania	30	65	50	50	77
Delaware	135	0	30	43	66
Maryland[a]/	71	41	65	60	92
District of Columbia[a]/	63	49	47	50	77
Great Lakes					
Michigan[a]/	8	91	71	64	98
Ohio	19	42	70	53	82
Indiana[a]/	49	70	77	70	108
Illinois[a]/	0	74	72	59	91
Wisconsin	134	28	89	82	126
Plains					
Minnesota[a]/	111	0	98	75	115
Iowa[a]/	56	54	95	77	118
Missouri	46	71	57	58	89
North Dakota[a]/	29	56	89	69	106
South Dakota	0	61	108	77	118
Nebraska[a]/	0	0	106	60	92
Kansas[a]/	59	66	88	77	118
Southeast					
Virginia[a]/	74	6	50	43	66
West Virginia	32	52	42	43	66
Kentucky	80	68	40	63	97
Tennessee	5	88	45	49	75

TABLE 31.--STATE-LOCAL FISCAL CAPACITY UTILIZATION RATES FOR MAJOR TAXES BY STATE, 1966 (Continued)
(Actual tax yield as a percent of potential yield)

State and region	Personal income	General sales and use	Property	Combined	
				Rate	Index (U. S. average = 100)
1	2	3	4	5	6
Southeast (Cont.)					
North Carolina[a/] ...	80%	65%	42%	55%	85
South Carolina	56	78	34	49	75
Georgia	41	83	45	54	83
Florida	0	70	65	54	83
Alabama	41	102	27	49	75
Mississippi	14	145	50	68	105
Louisiana[a/]	20	79	41	47	72
Arkansas	38	81	42	51	78
Southwest					
Oklahoma	26	49	54	47	72
Texas[a/]	0	34	68	47	72
New Mexico	28	128	43	62	95
Arizona	28	112	94	87	134
Rocky Mountain					
Montana	58	0	104	69	106
Idaho	83	58	74	72	111
Wyoming[a/]	0	96	104	82	126
Colorado	63	80	92	84	129
Utah	78	101	79	85	131
Far West					
Washington[a/]	0	118	56	62	95
Oregon	130	0	81	70	108
Nevada[a/]	0	55	68	52	80
California[a/]	35	81	98	82	126
Alaska	106	24	34	45	69
Hawaii[a/]	110	158	44	85	131

Source:

Advisory Commission on Intergovernmental Relations. Fiscal Balance in the American Federal System. A-31. Washington, D. C.: Government Printing Office, 1968. (In press.)

a/ Recent major state tax action may affect the individual tax rate and the combined rate. California, for instance, moves to a higher utilization whereas Minnesota enacted a sales tax in a large degree to lower property tax rates and thus would have little change in combined rate.

full utilization of potential. A percentage above 100 indicates greater than average utilization. This table does not reflect either partially or fully the recent legislative enactments of 1966 and 1967.

Pennsylvania, which raised its general sales tax rate to 5 percent in 1963--the highest in the nation--assured its high standing by adopting a 6 percent rate in 1967. Rhode Island increased its general sales tax rate from 4 to 5 percent and replaced Washington as the second highest state. Maine joined Washington which had a 4-1/2 percent rate since 1966 in third place by increasing its general sales tax to that rate. Eight other states increased their general sales tax rates.

Personal income tax rates

Six states increased personal income tax rates. Eight states increased corporate income tax rates. Eleven states increased cigarette tax rates. Pennsylvania's new 13 cent per pack rate is the highest state rate for the nation. New York City, however, has the highest state-local cigarette rate per pack of 14 cents--10 cents, state, and 4 cents, city.

California, Iowa, North Carolina, and Vermont raised their personal and dependency allowances on the personal income tax, thereby reducing to a degree the income tax liabilities of some taxpayers.

Eight states now have either personal income tax credits or cash refunds (where the credit exceeds the income tax liability) to minimize or offset the regressivity of sales and property taxes. Three states enacted these provisions in 1967. In enacting a combined sales-income tax package, Nebraska provided a $7 per exemption income tax credit to offset the sales tax on food. Nebraska thus became the fourth state to follow the pattern set by Indiana's first adoption of such allowance in its combined sales-income tax package in 1963. Colorado revised its income tax to this pattern in 1965, and Massachusetts made this a feature of its 1966 enactment of a sales tax. Iowa provides a declining income tax credit based on income following the Hawaii pattern of 1965. Minnesota joined Wisconsin in allowing a property tax relief to senior citizens by income tax credits. Wisconsin enacted its plan in 1963.

Michigan added another aspect to combining state and local taxes in its 1967 enactment of an income tax. A sliding scale credit is allowed for both local property taxes and local income taxes. These credits, however, cannot exceed the state income tax liability. The Michigan pattern in effect levies a state tax only on citizens whose creditable portion of local

tax payments are less than state tax liabilities. No relief is granted to taxpayers for a portion of all local tax payments nor for local tax payments beyond state tax liabilities. To a sliding scale minimum with percentage declining as local taxes increase, Michigan equalizes total state and local taxpayer burdens by collecting state income taxes when local taxes are less.

The legislature in Michigan, although adopting a flat-rate income tax of 2.6 percent in 1967, passed a referendum proposal for 1968 election of a constitutional amendment to authorize enactment of a graduated income tax. Maryland shifted from a flat-rate to a graduated-rate income tax. Of the income tax states, only Indiana and Massachusetts have a flat-rate tax.

Although state enactments of new taxes and increased tax rates were substantial in 1965 and 1967, a large portion of the increase in state tax revenue during the past decade has come from the growth of the economy. The automatic increases in state revenue in response to economic growth is estimated to account for 60 to 80 percent of state revenue increases from 1954 to 1966. The responsiveness of tax revenue to economic growth varies from state to state.

Program extensions and tax increases

States with unresponsive tax systems can finance program extensions only from tax increases. The expansion of tax yields from existing tax systems in these states generally will not prove adequate to meet increasing expenditure responsibility. Another group of states will also find themselves in the position of undertaking enactments of new taxes or major increases in rates of existing taxes. Those states in which the voter-consumer elects to move public services to a new level, to raise standards of government programs a step upward, will need to add to their revenue sources, although the automatic expansion of collections may be adequate for normal increments in public services.

Public service requirements increase because (a) the population to be served increases, (b) price changes for goods and services purchased by governments increase more rapidly than private price changes, and (c) citizens desire a better quality or a broader scope for governmental services. The underlying population data for public elementary and secondary schools indicate a continual increase in the numbers of school-age children to be served by schools.

It has been estimated that governmental prices have increased at the rate of 1.7 percent per year faster than private prices from 1958 to 1964-65. Similar increases are expected for the period ahead. Most important in these relative

increases in government prices is the need for salary increases to maintain the same quality level of governmental employees. Unless government salary payments increase with the increase in productivity in the private economy--which is partially passed on as wage increases--governments will gradually have a lower quality of public employee.

Quality and scope of service changes have also occurred in schools with the addition of such programs as kindergarten and junior colleges, and the upgrading of the requirements for teaching certificates.

Reduced increases in state tax revenue

The Federation of Tax Administrators in a recent publication noted that consumer tax revenues on sales, motor fuel, and tobacco taxes increased at a slower rate from 1966 to 1967 than from 1965 to 1966. Slackened economic activity and fewer tax boosts last year were mainly responsible for the slower gain. Prospects are much the same for next year especially with an increase of federal taxes through the 10 percent surtax and a lower ceiling on federal expenditures. Inasmuch as they restrict inflation, these actions by the federal government will assist state and local governments. On the other hand, these same actions may limit consumer spending, and, therefore, reduce increases in state tax revenue, especially that portion responsive to consumer spending.

State School Legislation, 1967

In 1967, the legislatures of 47 states met in regular session and, in some cases, held special sessions as well. Many of these legislatures dealt with the problems of financing education in their respective states.[1/] Among the significant measures passed in the states are these:

Arkansas provided for increased state funds for public schools in 1967-68 and again in 1968-69. California provided $145 million in new state support in 1967-68, and an appropriation in 1968-69 to the Property Tax Relief Fund. Connecticut raised its state grant per pupil in ADM but only partially achieved its goal of state-aid increase to 40 percent of current expenses.

Idaho increased its foundation program only slightly, but did appropriate funds to finance the merger of the teachers'

1/ National Education Association, Research Division. High Spots in State School Legislation, January 1-August 31, 1967. Research Report 1967-R13. Washington, D.C.: the Association, 1967. 106 p.

retirement system with the public employees' retirement system; the state also lifted for one year its freeze on new revenue that was set in 1965.

Iowa passed a new formula for distribution of state aid to local school districts at a level of 36 percent, and provided for the levying of new taxes to accomplish this purpose. The state also made new provisions for property tax assessments to increase its bonding capacity for school construction.

Maryland passed its largest increase in additional state support ($77 million) in its history, a 60 percent increase over the previous years, as well as the first state aid to kindergartens in the foundation program. A tax reform measure to provide for increased state aid to education and to help alleviate property tax burden also passed; the new law provides for a graduated state income tax structure instead of a flat rate state income tax structure as before.

Michigan passed a comprehensive tax reform bill which included enactment of a personal income tax, corporation profits tax, and tax on financial institutions, to yield a total of $239 million, in additional revenue.

In addition to new foundation provisions raising the level of state support, Minnesota achieved general tax reform by passing a 3 percent sales tax with strong property tax relief.

Missouri provided for state aid to kindergartens in its foundation program.

Montana established a planned state program for vocational-technical education and appropriated $1,000,000 to support it, including $100,000 for teacher training.

New enactments in Nebraska

Nebraska passed its first enactment of a foundation and equalization formula-type aid. The state also provided state aid to junior colleges for the first time.

New Mexico established a program for mandatory reappraisal of property beginning January 1, 1968.

Ohio enacted a new school foundation program and provided $192.8 million in new money for the biennium. A state tax program to improve the financing of education also passed.

Oklahoma legislation provided for a complete reappraisal of all taxable real property in each county, to be completed by 1972 and at intervals of 5 years thereafter.

Pennsylvania legislation increased the borrowing capacity of all its school districts from 7 percent to 15 percent of assessed valuation of taxable property and raised the amount of permissible school district indebtedness.

Tennessee passed a large appropriations increase to finance all education, including raises in teacher salaries, the pilot kindergarten program, and teacher enrollment.

Wyoming passed a constitutional amendment establishing a 12-mill county mandatory levy for school purposes (the voters approved the amendment in November 1966). The Wyoming legislature also increased its biennial appropriation substantially.

Minimum salaries for teachers raised

Nine states raised the state minimum salary requirements for teachers: Georgia, Illinois, Indiana, Maine, Maryland, Massachusetts, Ohio, Texas, and West Virginia.

Effort To Support Public Elementary and Secondary Schools

Since 1957-58, the effort to support schools (as measured by the increase in state and local revenues as a percent of state personal income) has increased from an average of 3.4 percent to 4.4 percent in 1967-68. Table 32 is a general indication of the impact of revenue for schools on state personal income.

Local Tax and Bond Referendums

Table 33 shows the results of voter tax and bond referendums in large school systems for four recent school years.

In large systems enrolling 25,000 or more pupils the experience with bond referendums and tax elections has been as follows:

- In 1963-64, out of 30 bond referendums, 3 were rejected and 27 passed. Out of 20 tax elections, 7 were rejected and 13 passed.

- In 1964-65, out of 33 bond elections, 2 were rejected and 31 passed. Out of 28 tax elections, 5 were rejected and 23 passed.

- In 1965-66, out of 35 bond elections, 6 were rejected (4 in California) and 29 passed. Out of 30 tax elections, 10 (4 in California) were rejected and 20 passed.

TABLE 32.--STATE AND LOCAL REVENUES AS A PERCENT OF TOTAL INCOME

State	1957-58		1959-60		1961-62		1963-64		1965-66		1966-67		1967-68a/	
	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Alabama	3.0%	33	3.6%	26	3.6%	35	3.8%	32	4.0%	33	4.0%	38	3.9%	42
Alaska	2.8	44	3.2	39	3.6	35	3.2	48	4.4	20	4.6	18	4.8	13
Arizona	4.4	5	4.7	6	4.8	10	4.2	23	5.0	7	4.9	11	4.7	16
Arkansas	3.7	21	3.6	26	3.8	30	3.8	32	3.9	37	4.1	33	4.3	32
California	4.0	12	4.3	12	4.6	12	4.7	9	4.8	10	4.8	13	4.7	16
Colorado	3.8	18	4.1	18	4.4	16	4.7	9	4.8	10	5.4	5	5.3	8
Connecticut	2.2	50	3.2	39	3.4	43	3.3	46	3.9	37	3.7	45	3.7	46
Delaware	4.2	9	4.2	14	4.4	16	4.4	15	4.7	13	4.6	18	4.7	16
Florida	3.6	23	3.5	31	2.8	50	4.1	28	4.4	20	4.5	22	4.5	24
Georgia	3.4	27	3.5	31	3.9	29	3.9	31	4.1	30	4.1	33	4.2	35
Hawaii	2.9	37	3.1	43	3.2	46	3.7	37	4.5	17	5.1	9	5.1	10
Idaho	3.7	21	4.0	19	4.2	22	4.2	23	4.0	33	4.6	18	4.8	13
Illinois	2.5	47	3.0	44	3.5	41	3.7	37	3.6	43	3.6	47	3.6	47
Indiana	3.4	27	3.6	26	4.1	24	4.3	20	4.4	20	4.4	26	4.6	22
Iowa	3.6	23	3.7	25	4.5	13	4.4	15	4.2	27	4.2	30	5.0	11
Kansas	3.9	16	4.2	14	4.4	16	4.5	13	4.6	15	4.8	13	4.7	16
Kentucky	2.9	37	3.0	44	3.6	35	3.6	42	3.6	43	3.8	42	3.9	42
Louisiana	4.5	3	4.9	4	5.1	2	5.1	6	5.2	6	5.4	5	5.6	5
Maine	2.9	37	3.3	36	3.7	31	4.1	28	4.1	30	4.2	30	4.5	24
Maryland	2.9	37	3.4	35	3.6	35	3.7	37	4.1	30	4.5	22	4.8	13
Massachusetts	2.3	49	2.4	50	2.9	48	2.9	50	2.9	49	3.4	48	3.4	49
Michigan	3.6	23	4.2	14	4.4	16	4.2	23	4.3	25	4.3	28	4.5	24
Minnesota	4.0	12	4.5	9	4.9	5	5.2	5	5.4	5	5.3	7	5.4	7
Mississippi	3.9	16	4.9	4	4.9	5	4.4	15	4.4	20	4.4	26	4.2	35
Missouri	2.9	37	2.9	47	3.6	35	3.5	44	3.6	43	3.7	45	3.8	44
Montana	4.0	12	4.6	8	5.0	3	5.3	3	5.7	3	5.8	3	5.9	2
Nebraska	3.1	32	3.5	31	3.7	31	3.7	37	3.5	48	5.3	49	3.6	47
Nevada	3.0	33	3.5	31	3.7	31	3.3	46	3.6	43	4.5	22	4.5	24
New Hampshire	2.6	46	2.8	48	3.0	47	3.4	45	3.6	43	3.8	42	3.8	44
New Jersey	2.9	37	3.3	36	3.5	41	3.7	37	3.8	42	4.1	33	4.3	32
New Mexico	4.3	8	4.5	9	4.5	13	5.8	1	5.7	3	5.8	3	5.8	3
New York	3.3	30	3.6	26	4.0	26	4.4	15	4.6	15	4.8	13	4.7	16
North Carolina	3.8	18	3.8	23	4.3	20	4.3	20	4.3	25	4.0	38	4.3	32
North Dakota	4.5	3	5.4	1	4.9	5	4.5	13	4.5	17	5.3	7	5.5	6
Ohio	3.0	33	3.2	39	3.7	31	3.8	32	3.9	37	3.8	42	4.0	39
Oklahoma	3.8	18	4.0	19	4.0	26	4.0	30	4.0	33	4.0	38	4.0	39
Oregon	4.4	5	4.5	9	5.0	3	5.1	6	5.0	7	5.1	9	5.0	11
Pennsylvania	2.9	37	3.3	36	3.6	35	3.8	32	4.0	33	4.1	33	4.4	30
Rhode Island	2.4	48	2.5	49	2.9	48	3.0	49	2.9	49	3.0	50	3.0	50
South Carolina	4.6	2	4.2	14	4.5	13	4.6	11	4.4	20	4.6	18	4.5	24
South Dakota	4.4	5	5.0	3	4.8	10	4.6	11	4.8	10	4.7	16	4.7	16
Tennessee	3.0	33	3.2	39	3.3	45	3.8	32	3.9	37	3.9	41	4.0	39
Texas	3.6	23	3.8	23	4.2	22	4.4	15	4.5	17	4.2	30	4.2	35
Utah	5.0	1	5.2	2	5.4	1	5.7	2	6.4	1	6.1	1	6.1	1
Vermont	4.1	10	3.9	21	4.1	24	4.3	20	4.7	13	4.9	11	5.2	9
Virginia	2.8	44	3.0	44	3.4	43	3.6	42	3.9	37	4.1	33	4.2	35
Washington	4.1	10	4.3	12	4.9	5	4.8	8	5.0	7	4.7	16	4.6	22
West Virginia	3.4	27	3.9	21	4.3	20	4.2	23	4.2	27	4.5	22	4.4	30
Wisconsin	3.3	30	3.6	26	4.0	26	4.2	23	4.2	27	4.3	28	4.5	24
Wyoming	4.0	12	4.7	6	4.9	5	5.3	3	5.8	2	6.0	2	5.8	3
United States	3.4%		3.7%		4.0%		4.2%		4.3%		4.3%		4.4%	

Sources:

Personal income data from the U. S. Department of Commerce, Office of Business Economics. State and local revenue receipts are from the U. S. Office of Education for 1963-64 and prior years and from NEA Research Division for 1965-66, 1966-67, and 1967-68. Personal income is on a calendar year basis, and school revenue is on the basis of the school year beginning in the calendar year.

NOTE: When the figures for two or more states are identical, the states are given the same rank and the appropriate number is then picked up with the next state in rank.

a/ Preliminary.

TABLE 33.--TAX AND BOND REFERENDUMS IN LARGE SCHOOL SYSTEMS

Enrollment group and year	Number of systems holding referendums: Approved	Disapproved	Not holding referendums	Not applicable
1	2	3	4	5
		Tax referendums		
100,000 and over				
1963-64	2	1	9	9
1964-65	4	1	11	8
1965-66	2	2	13	7
1966-67 (Prelim.) ..	4	1	11	8
50,000-99,999				
1963-64	3	4	29	10
1964-65	8	3	26	8
1965-66	7	4	32	7
1966-67 (Prelim.) ..	3	4	33	8
25,000-49,999				
1963-64	8	2	40	16
1964-65	11	1	45	14
1965-66	11	4	46	14
1966-67 (Prelim.) ..	4	2	50	18
		Bond referendums		
100,000 and over				
1963-64	3	0	13	5
1964-65	4	0	15	5
1965-66	5	0	14	5
1966-67	6	0	15	4
50,000-99,999				
1963-64	7	2	33	4
1964-65	11	0	32	2
1965-66	10	1	35	3
1966-67	7	2	35	4
25,000-49,999				
1963-64	17	1	38	10
1964-65	16	2	46	7
1965-66	14	5	47	9
1966-67	12	3	48	11

Source:

National Education Association, Research Division. Selected Statistics of Local School Systems, 1963-64, 1964-65, and 1965-66. Research Reports 1966-R9, 1966-R13, and 1967-R15. Washington, D. C.: the Association, 1966 and 1967. Unpublished Research Report in process, 1966-67.

- In 1966-67, out of 30 bond elections, 5 were rejected and 25 passed. Out of 18 tax elections, 7 were rejected and 11 passed.

Bond issue defeats up from previous year

During the calendar year 1967, voters approved bond issues in support of elementary and secondary schools valued at nearly $1.9 billion and defeated $1.1 billion. For the cases reported, 63.4 percent of the amount and 67.6 percent of the number of issues offered were approved. In the previous year, calendar year 1966, voters approved over $2.4 billion for an all-time high and defeated $851 million; 74.2 percent of the amount and 69.0 percent of the number of issues offered were approved in 1966.